Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1925.

(Established 22nd September 1836)

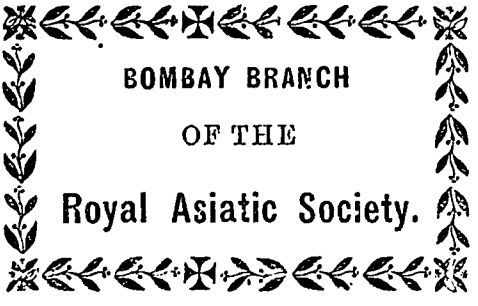
(Incorporated 18th June 1924)

VOLUME II.

CORRESPONDENCE AND STATISTICS.

Bombay:
PRINTED AT THE TIMES PRESS.

1926.



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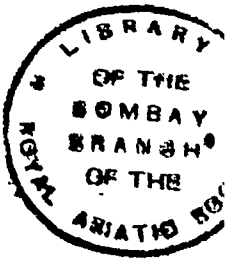

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VISIT TO THE CHAMBER OF THE HON'BLE SIR BASIL BLACKETT, K.C.B.

President's remarks :—

You will wish me, I know, to open to-day's proceedings by extending a hearty welcome to the Hon'ble Sir Basil Blackett and to thank him for meeting us here to-day. This is the second time that he has been able to do so and we all feel that these informal conferences give us a much appreciated opportunity for discussion of those public matters which are of interest to us.

The first item on our agenda arises out of the fact that Great Britain has now reverted to a gold standard, even though it be a restricted one, and we are anxious, of course, to hear Sir Basil's views on this subject, which will be of special interest to us in view of his recent visit to England.

I trust I shall be forgiven if I take up your time by a short quotation from the Report of the Chamberlain Committee on Currency and Bank of England Note Issues, *viz.* :—

" A free Gold Market could readily be established and maintained at pre-war parity, provided that by control of credit we adjusted the internal purchasing power of the pound to its Exchange parity and restricted our foreign investments to our normal export surplus.

" We must still be prepared to face a fall in the final price level here of a significant, although not very large amount, unless it should happen that a corresponding rise takes place in America, if the rate of exchange is to be restored to and held at pre-war parity. For the adjustment of price levels required to restore and maintain pre-war parity needs to be only some 1½ per cent. larger than that required to hold the Exchange at its present rate. If the adjustment of price levels necessary to this end is long deferred, the Exchange will inevitably fall back to the rate justified by the comparative price levels—or below it, since the psychological causes which have operated to force it up will tend to act in the other direction—and a period of fluctuating values is likely to ensue.

. . . . . If we are prepared to face any price adjustment which may be necessary to maintain the present Exchange rate, there is nothing to be said for refusing to accept the very small (1½ per cent.) extra adjustment involved in the re-establishment of an effective gold standard."

The relative purchasing power of the pound sterling and the dollar being the only real criterion of their proper exchange value and being the ultimate controlling factor, however much temporary causes may influence the exchange, it would be interesting to us to know whether the present value of the pound sterling in terms of the dollar is still in excess of its relative economic value in terms of purchasing power.

A further point that occurs to us is that American credits have been expanding and prices have been rising, which have contributed towards an improvement in Sterling Exchange. Deflation may be required in the interests of American industry, the effect of which would presumably be a rise in the value of gold and possibly a fall in the pound. And to some extent the rise in sterling may be said to be due to American balances being transferred to London on account of a high bank rate there. We should like to know whether Sir Basil considers that America will keep gold prices at that level at which they stood when the gold standard was re-introduced into Great Britain and whether there is a danger of heavy withdrawals of American balances from London.

Arising out of that is the point that before the war the gold standard was relatively stable; but recent history has shown considerable instability in the value of gold and we should like to hear whether Sir Basil considers that the new gold standard is likely to be less stable on this account. Moreover the pre-war rate of Exchange was to some extent managed by the Bank Rate. Can we manage the standard now and control the price level without international co-operation ? If the answer should be in the negative, is such international co-operation assured ?

In view of the close connection between the rupee and the pound sterling, these points require our careful consideration, more especially as we understand that a Currency

Committee is to be appointed in India at no very distant date which, while it must primarily consider the question of gold and currency from an Indian standpoint, will, nevertheless, have to take the position of the British gold standard very carefully into account before arriving at any conclusions.

The next question to which we would draw the attention of the Hon'ble the Finance Member is the question of Government's purchases of sterling in India. We have been in correspondence recently with the Finance Department of the Government of India on the subject and *inter alia*, we have asked whether Government will publish particulars of their purchases of sterling, the day after the event, if possible. Our point is that we are anxious to avoid violent exchange fluctuations and to prevent, if possible, speculation in exchange arising out of an insufficient knowledge of facts, and we feel that greater stability and less speculation and certainly great convenience to banking and commercial interests would result from a more timely knowledge of Government's operation. In this connection we would draw Sir Basil's attention to our last letter to the Finance Department, dated June 27th, in which we have set out our views fully.

The third point on which we should be glad to be favoured with the Hon'ble the Finance Member's views is the general question of the effect of big development loans on the finances of the country. We have recently addressed the Bombay Government on this subject with particular reference to the effect of such loans on the trade of the port and we should like to hear what effect the Hon'ble Finance Member thinks such heavy borrowings are having or likely to have on the Indian money market. The whole point of course is that they would appear to cause a temporary but heavy removal of a large quantity of the country's liquid resources and presumably contribute materially towards financial stringency.

The fourth point to which we wish to draw his attention is the correspondence we have had with the Finance Department regarding Government's recent announcement that no rupee loan will be issued this year. We have endeavoured

to point out that rather fuller information in a communique of this sort would save a good deal of misapprehension and we should be glad to hear Sir Basil's views in the matter.

The fifth point which we should like to discuss very briefly is the Meston Settlement. Can the Hon'ble the Finance Member give us any indication of whether Government are likely, in the near future, to take such action as will bring about a revision.

Finally we should like to draw the Hon'ble the Finance Member's attention to the question of Terminal Taxes which the Municipality wishes to impose in Bombay. This matter does not directly affect the Finance Department, I think, but it does do so indirectly, inasmuch as transit duties must have their effect on the Imperial Customs duties. We, Sir, have strongly opposed the imposition of these taxes on several grounds, chief of which are that they are likely to cause a diminution of our through trade. Duties of this kind are, in our opinion, bad in principle. We discussed the matter very informally with the Hon'ble Sir Charles Innes when he was in Bombay and we take this opportunity of drawing your attention to the matter, Sir.

We would point out that Terminal Taxes are not included in Schedule 2 of the Scheduled Taxes Rules under Section 80 A(3) (*a*) of the Government of India Act, so that previous sanction of the Government of India would be necessary before they could be enforced.

I will now ask you, Sir, to be so good as to address us on the points I have raised after which, if time permits, I hope you will be kind enough to allow an informal discussion of any matters that may arise out of your remarks.

Sir Basil Blackett's reply :—

Mr. Grantham and members of the Bombay Chamber of Commerce: I thank you sincerely for your kind reception of me here to-day. Geographical conditions in India place difficulties in the way of interchange of views between members

of the Government and the mercantile and business community, and I always feel that it is both a pleasure and a privilege that is conferred on me when I am given the opportunity of meeting bodies of businessmen and of hearing what they are saying and thinking on the financial and economic questions of the day.

Your invitation to me to discuss the question of the return of England to the Gold Standard tempts me to deliver a much longer speech than either I intend or you, I am sure, desire. It is a very wide subject which cannot be adequately dealt with in a short speech. I will, however, do my best. When I first arrived in London early in April, I found that the policy of restoring the pound sterling to parity and of re-establishing the Gold Standard, for which those who have been in charge of the nation's finances have been working uninterruptedly since the Armistice, was on the eve of happy achievement, and as is well known, the announcement of a return to gold was made in Mr. Churchill's first Budget speech, and an Act of Parliament was quickly passed into law to give statutory effect to that announcement. I observe that you speak of the gold standard as now re-established in England as being a restricted one. I am not sure that this description is fully justified. So far as I am aware, there is no intention of reverting to the pre-war practice of having gold sovereigns in circulation, the people of England having learnt by their experience since 1914 that notes are on the whole a more convenient form of currency for daily requirements as well as being far less extravagant than gold. The policy of the authorities had to meet a considerable body of opposition and there were in addition many doubters. It was perhaps the vigour and determination of the supporters of the Gold Standard and their clear vision of what they wanted, rather, than their numbers, which carried the day. Against them were arrayed all those who feared that the policy involved additional stringency in the money market, a re-adjustment of prices generally in the downward direction, and some consequent restriction of business; and behind these were the inflationists who are always numerous and vocal in every community. This opposition found a welcome ally in the

school of thought, theoretical rather than practical, which sees the weaknesses of gold as a standard of value and wishes to substitute for it some standard of value based on index numbers or something of that kind. Fortunately the more practical point of view prevailed, and there is now some hope that in accordance with the recommendations of the Genoa Conference in favour of a general return throughout the world to the Gold Standard, it may be followed up by measures worked out in colloboration between the central banks of the nations for avoiding or limiting the fluctuations in the value of gold itself so as to make gold a more satisfactory standard.

Comparisons between the index numbers of the prices in various countries in 1914 and to-day have gradually become more and more difficult. Changes in tariffs, changes in the popular demand for particular articles and so on, have to be allowed for, and it is therefore very hard to say exactly what is the relation between British and American prices at the present time. Some of the statistics suggest that the rise in American prices since 1914 is still somewhat less than the rise in English prices, but there are reasons for doubting whether this is really the case. There are arguments for believing that if there is any difference in the two levels, it is American prices rather than British prices which at the moment stand higher. In any case the difference is very small, and in the last few months there has been a slight tendency for British prices to fall and American prices to rise. The best opinion in England holds to-day, I think, that parity between the pound and the dollar is now fully justified by the relative level of English and American prices. If this is so, the case with which the transition to the Gold Standard has been effected in London is a reflection of the true world position to-day, and though there may be some stringency in the money market in London during the remainder of the year, it ought not to be unduly pronounced unless something unforeseen supervenes.

Of course I can only state broad generalisations based on the views that I take or that have been taken by those with whom I have talked, in regard to the future. There is undoubtedly a considerable amount of money which has come both from America and from the Continent of Europe

which has found its way to the London money market owing to the superior attractions offered by that market in the matter of security, of ease in dealing and of yield. American investment in securities of the Continent of Europe has also been considerable, and any large unloading of these securities would react on London. Particularly in the case of American short-term money the possibility of rapid withdrawal cannot be ignored, if only because of the American temperament. But on the other hand, there has certainly been a tendency for British investors to return to their pre-war habit of investing money in the United States, so that there is some set-off to the American money in Europe. Something depends, as you have said, on the future movements of American prices. Here of course prophesy would be very foolish, but I see no special reason to-day for thinking that any marked change in the level of prices, whether in an upward or downward direction, is in early prospect. When America was practically the only country on the gold standard, it depended almost entirely on America at what level gold prices would stand, and I think the world owes a considerable debt of gratitude to those in authority over the federal reserve system in the United States for their management of a difficult situation in the last few years. But now that sterling, and with a considerable number of other currencies are again linked to gold, it requires a larger amount of gold, released or locked up, to effect an equal change, upwards or downwards, in gold prices, than it did a year ago. In other words, the restoration of the Gold Standard in England materially adds to the probability of relative stability in gold prices. If the co-operation between the central banks of the world foreshadowed at the Genoa Conference can come into effective play, I for one believe that it will be possible to get rid altogether of the violent fluctuations in gold prices which have disturbed the world since the war began, and that before long we shall be able to go still further and so minimise minor fluctuations as to make gold a more stable standard henceforth than it was during the pre-war period.

The re-establishment of the Gold Standard in England has clearly a close connection with our problems regarding

the rupee. Not only can we get rid of the speculative element introduced by fluctuations between the pound sterling and gold, but, as I have just said, the probability that gold prices will remain comparatively stable and will not be subject to violent fluctuations, as they were in the period after the Armistice, holds out a much more promising prospect that India will be able at an early date to secure stability of the exchange value of the rupee without sacrificing or seriously risking stability of internal prices.

You have referred, Sir, to the question of the Government's purchases of sterling in India for the purpose of effecting remittances to London. I confess that it seems to me that in publishing a monthly statement of their purchases the Government are doing as much as or even more than is really incumbent on them in keeping the market acquainted with their operations in exchange. It is true that, when remittances were effected only by the sale of Council drafts, full information was available but it seems to me that the business community and in particular the Exchange Banks were unduly hampered by this practice. It must be remembered that the prime purpose of the Government is to effect the remittances required for its sterling outgoings at the most favourable rate, that is, at the least cost to the Indian taxpayer. In this the Government are engaged in operations exactly similar to those carried out by private individuals and companies, and I am not aware that it is the habit of other remitters to proclaim to the world the exact state of their remittance programme. I have read the correspondence to which you refer, but I confess that it does not convince me that there is any need for a change in the direction of more frequent publication or that India will be advantaged thereby, and I am inclined to think that the result might be to add slightly to the taxpayer's costs. In any case, this whole question of the method of remittance will presumably form one of the subjects to be discussed by the Commission or Committee on Indian Currency and Exchange when it is set up, and the Government of India do not propose to make any change in their practice in this matter meanwhile.

You have asked me as to the effect of big development loans, particularly by the Government of Bombay, on the finances of the country. Of course if there is a serious danger that the money spent on big capital developments in Bombay or elsewhere will not prove remunerative or sufficiently remunerative, the necessity of paying interest is a serious drain on the finances of the Government of India or of the Provincial Government or whatever body it may be which is primarily responsible, and any serious failure of a big development scheme must necessarily react on the finances of the Government of India, as in practice it is that Government which has to raise from the money market the bulk of the capital required for development. I had occasion in a speech in the Assembly in February last to review the capital commitments of the Government of India for railways, irrigation, provincial loans, etc., as well as their commitments in the matter of maturing loans. I drew attention to the importance of successfully carrying through a programme of conversion with lower rates of interest and a programme of new borrowings, and pointed out that an increase of the amount of the annual savings of India available for investment was essential to complete success. The point to which you draw attention is, however, I think, rather a different one. It is the effect on the money market of the borrowings for governmental purposes and the utilisation of the money so borrowed in projects which do not begin to be productive for some little time after their initiation. Undoubtedly there is some competition between the needs of the Government as a borrower and the needs of the industry. On the other hand, I am doubtful whether the effect of large Government loans during and since the war has not been to develop the habit of investment in India to such an extent as to counterbalance its effect in withdrawing money from industry. It may well be that a very considerable proportion of the money borrowed by the Government would not have been invested at all but for the Government's offer of an attractive security, and if so, after allowing for the effects of expenditure by the Government out of the proceeds and for the great contribution in the way of improved transportation facilities and means of irrigation, etc.,

which the Government initiative has effected, the balance of advantage is clearly on the side of the Government's proceeding energetically with a programme of reproductive capital outlay. It is important of course not to over-load that programme and to develop *pari passu* the saving and investment habit and capacity of India. But it is my firm conviction that it is by means of a well-considered programme of capital development that the Government can most quickly and most advantageously promote the improvement of the economic condition of the masses of the people.

The absence of a rupee loan this year after the announcement in my budget speech that the maximum amount that we should require this year would be 12 crores, seems to have created some misunderstanding. This is due, I think, to a confusion of thought as to what a ways and means budget is. The balance of the Government of India, including the London balances, is made up of all the balances of all the Governments in India including the Central Government, the Railway Board and the Provincial Governments. It is on a consideration of such figures as are available in February of one year as to the probable incomings and outgoings of all these authorities up to the 31st March of the following year that the Finance Member has to arrive at an estimate of the amount that he will require to raise by means of a loan either in London or in India or both. He has to take into consideration the incomings and outgoings of all sorts of deposit accounts, of all his own revenue and expenditure accounts, and of all his capital accounts including those of the Railways, of similar accounts for all the provinces, of the Postal Cash Certificates, Post Office Saving Bank and so on. Over most of these he has little or no control. I have more than once been careful to state that the figures in the ways and means budget are illustrative only and cannot and must not be taken as anything more than rough approximations. I was careful to state this year that the figure of 12 crores for a rupee loan was a maximum, it included nearly 4 crores for bonds maturing during 1925 which are now being dealt with in the conversion loan. The remainder of the difference is accounted for chiefly by underspending on capital accounts,

central and provincial. I shall have occasion to refer again to this matter in public during my stay in Bombay and trust that any misapprehension that may still remain will thereby be removed.

I am afraid that it would not be the part of wisdom for me to give any special indication of the Government's intentions in the near future regarding the Meston Settlement. I am not in a position to add anything to what was said on this subject in the course of the last session of the Legislature at Delhi. I fully recognise the natural feeling of Bombay that she is in need of some more elastic revenue head if she is to continue that progressive development of her resources of which she is justly proud. I am not sure whether this Chamber has expressed any views on the question before the Taxation Committee whose report must necessarily be an important document in connection with any revision now or hereafter of the Meston Settlement. Till that report is available, I am afraid that there is little more that I can usefully say on the subject.

The last subject, namely, that of terminal taxes proposed to be imposed by the Municipality of Bombay, is also a subject with which the Taxation Committee is directly concerned, and that Committee will no doubt have some valuable observations to make on the general question. So far as the Government of India are concerned, it must be remembered that the fact that the Finance Member dislikes a particular proposal for taxation put forward by a Provincial Government or even the unanimous dislike of it by the Governor-General in Council, might not necessarily lead to the refusal of leave to a Provincial Government to proceed with its proposals. It is a question of degree no doubt in any particular case, but the general principle of allowing reasonable autonomy to Provincial Governments may sometimes take precedence of particular objections, even objections in principle to a particular proposal. I do not wish to go into the details of the particular form of terminal taxes now under discussion in Bombay; I will confine myself to saying that I agree with you that terminal taxes are bad in principle. So indeed are many

other taxes, as for example, octroi. But I am tempted in this connection to quote a remark which I find in a report made by an officer deputed to study somewhat similar proposals in Rangoon :—

> "In theory therefore octroi or town duties are a more equitable impost than a terminal tax. The sea-port town levying it bears a suspicious resemblance to the medieval robber-baron with a castle near a great commercial highway who grew rich on tolls exacted from all passing merchandise."

It is difficult to commend either octroi duties or terminal taxes. But a municipality must have an income, and it is impossible to condemn either or both out of hand. The points on which I would lay stress are (1) that terminal taxes are impediments to trade and also less advantageous, for example, than fees levied at markets; (2) that in any case the rates of taxation should be low and particularly when imposed on articles subject to Imperial or provincial taxation; (3) that in no circumstances should the tax be allowed to develop into a transit duty; and (4) that the tax should not be imposed at all on articles imported or re-exported without break of bulk. This question of terminal taxes illustrates one of the benefits which the Government of India had much in mind in appointing the Taxation Committee. There is an inevitable tendency in all countries, when money is needed, for the local taxing authorities to follow the line of least resistance and impose some form of taxation, especially indirect taxation, which is objectionable in principle and disadvantageous to the true interests both of the locality which imposes it and of the country as a whole. A comprehensive survey of the taxation systems in force in India, centrally, provincially and locally, such as the Committee will I hope produce, should prove of enormous assistance to clear thinking and wise action in regard to such questions in the future. I thank you, Sir, and the members of the Chamber for the opportunity you have given me for meeting you and for the attention with which you have listened to me.

ROYAL COMMISSION ON INDIAN CURRENCY AND FINANCE.

No. 2491/213 of the 24th November 1925.

From the Chamber to the Joint Secretaries, Royal Commission on Indian Currency.

My Committee have carefully considered the terms of reference of the Royal Commission on Indian Currency and I am now instructed to place before you the written evidence which they wish to submit.

2. At the outset, I am to say that my Committee are unanimously of opinion that the time is now ripe for an attempt to be made to solve the problems affecting Indian Currency and Exchange; pending the re-establishment of the Gold Standard in the United Kingdom my Committee felt, and repeatedly emphasized, that it was undesirable that any attempt should be made to arrive at a solution of India's particular problems both because of the uncertainties surrounding world gold values and because of the extent to which the foreign trade of India is financed in sterling. My Committee were of opinion that it would be most undesirable to attempt definitely to link the rupee with gold until such time as the stability of gold values throughout the world appeared reasonably assured and the United Kingdom was in a position to re-establish a gold standard. While my Committee recognise that the United Kingdom has technically not yet fully restored her gold standard they feel that sufficient progress has been made in this direction to warrant India giving consideration to her own special problems of Exchange and Currency, with a view to effecting stability of the one and instituting a more automatic system of the other.

3. My Committee have considered very fully the problems involved and I am to lay their views before you under five main headings, *viz.* :—

(*a*) The Standard in relation to which the rupee should be stabilised.

(*b*) The Ratio between the rupee and the standard of value.

(*c*) The Currency Department in India and in London.

(*d*) The Remittance business of the Government of India.

(*e*) The Gold Standard Reserve.

THE STANDARD.

4. Inasmuch as gold is the world's standard of value my Committee are of opinion that stability of the rupee in India must connote stability of purchasing power in terms of gold and they therefore feel that stability of the rupee can only be assured by basing the rupee on gold. My Committee have discussed the comparative importance of stability in internal prices and foreign exchange and while they agree that it is desirable that internal prices should be as stable as possible in relation to the currency, it would appear to them to be impossible to ensure complete stability of internal prices; which must be subject to influences which do not affect external prices, and they consider it of prior importance that Indian Exchange should be stabilised in relation to the world's standard of value.

5. Agreeing as they do that gold should be the standard of value on which to base the Indian Currency, my Committee have considered whether it is advisable that India should revert to a gold exchange standard or whether she should attempt to instal a full gold standard and gold currency and I am to say that they consider it desirable, with a view to stabilising exchange, that India should ultimately have a full gold standard and gold currency.

In arriving at this conclusion, which corresponds with the views they have advocated for a great many years, my Committee have been influenced by several considerations, *viz.* :—

(*a*) The more automatic nature of a full gold currency makes a strong appeal to the commercial community which would naturally be glad to see any form of management of the country's currency and exchange policy restricted as far as possible.

(*b*) They feel that a gold standard and gold currency, if gold could be made to circulate, would probably have a relatively greater stabilising effect on internal prices than a pure rupee currency working under a gold exchange standard.

(*c*) They feel that a gold currency, divorced from hoarding influences, would be more easily capable of contraction than a rupee currency, inasmuch as rupees are neither exportable in the same manner as gold, nor meltable without loss, and this capacity for contraction should have the effect in the long run of producing greater stability.

(*d*) They are of opinion that a gold currency would probably have the effect of imparting confidence in banking amongst the people of India as the result of the knowledge that gold could always be obtained in exchange for a cheque. In this connection my Committee would prefer to see the use of cheques rather than of currency notes encouraged in India, and if their premise is correct it follows that the use of cheques would be promoted and this would in its turn give greater elasticity to the currency from the point of view of the volume of credit being increased.

(*e*) My Committee feel that more actual gold would be imported into India under a full gold standard and currency than under a gold exchange standard and that this would automatically ensure the accretion of greater real wealth in terms of the world's standard of value.

(*f*) My Committee feel that the rural population prefers gold to silver and they consider that this, coupled with the strong political demand for gold in India, is a factor which should be taken into consideration.

6. My Committee realise that a gold standard and currency would be more costly to maintain than a gold exchange standard and that in Europe it is considered uneconomical to dissipate gold reserves in actual currency, but they feel that in this respect India cannot be judged solely by Western standards and that the mentality of the average Indian must be taken into consideration.

7. My Committee have given consideration to the problem of hoarding in India and while they agree that a gold currency in its first stages might increase the tendency to hoard, they would point out that the gold exchange standard has not stopped the hoarding of the precious metals in the past whilst it is more than possible that familiarity with a gold currency and the knowledge that gold could be obtained at will in exchange for a token coin would ultimately promote the confidence necessary to reduce the tendency to hoard.

8. My Committee have further discussed whether there is a real risk with a gold currency in circulation that gold would not be forthcoming for export when required except from the Paper Currency Reserve; for if it could be shown that this would be likely to occur, there would exist of course an argument of some weight against a gold currency, for contraction would become difficult to effect; but while an expression of opinion on this point can at best be conjectural my Committee would point out that a falling exchange normally follows crop failures and the swinging of the balance of trade against India and that under these circumstances it is more than probable that the people would be forced to part with a portion of their gold.

9. If a full gold standard and currency were in operation, my Committee are agreed that a necessary concomitant would be legislation providing for the compulsory conversion of rupees into gold or gold into rupees, on demand, but they feel that it would be unsafe for Government to accept the full responsibility of conversion of rupees into gold without in some way limiting the issue of silver rupees or the issue of notes against a backing of silver, for not only would it appear necessary to limit the liability of Government in this connection, but also it is doubtful whether the objective of a real

gold currency could ever be achieved as long as there was no limit to the coinage of rupees. The advisability of continuing to purchase unlimited stocks of silver which can alter in value in terms of gold, and the fact that an unlimited number of token coins in circulation may, by their very number, and the fact that they are unlimited legal tender tend to depreciate the value of the rupee even under a gold standard, are factors which my Committee consider should be seriously considered.

My Committee do not subscribe to the theory that a gold currency cannot exist unless the major portion of the circulating currency consists of gold. They hold that the adoption of the principle of convertibility into gold would in itself ensure the existence of a gold currency. But at the same time they are of opinion that the full advantages of a gold currency be cannot obtained merely by increasing the gold element in the silver currency. The actual circulation of gold coupled with the acceptance of the principle of convertibility would, they feel, tend to give greater stability to internal prices and also to encourage banking so that any means to secure those ends, such as the limitation of the coinage of rupees, would appear worthy of consideration. They wish it to be understood, however, that they do not advocate the limitation of the issue of rupees solely in order to force gold into circulation, or in such a manner as deliberately to contract the volume of circulating currency. In short, they would be opposed to any attempts being made to force gold into circulation.

They appreciate that the meeting of all demands for gold might eventually entail the melting down of a portion of the silver currency and they have considered whether Government would ever find themselves, as a result, in such a position as to be unable to meet a sudden demand for rupees but as the adoption of a full gold standard would of necessity have to take place very gradually they are of opinion that such a position would be unlikely to arise.

10. My Committee are inclined to the view that the sovereign is too large a coin to circulate freely in India and they would prefer to see a smaller coin minted in India.

11. I am to say, however, that while my Committee are of opinion that India should ultimately have a full gold standard and currency they appreciate that there are many and obvious difficulties in the way of the immediate attainment of that object. They therefore recommend that as soon as possible a transition period should be inaugurated, during which a gold exchange standard should be in operation and that Government should endeavour during this transition period, by the creation of sufficient gold reserves in India, to place India in a position ultimately to adopt a full gold standard.

12. With regard to the gold exchange standard that should be in operation during the transition period, my Committee are of opinion that to ensure as complete a stability as possible and to render the system as automatic as possible it would be necessary to fix both high and low gold points and for Government to undertake, by statute, to convert rupees into gold or sterling, at their option, on demand. My committee are of opinion that it would not be safe for Government to undertake full conversion into gold at this stage.

The Ratio.

13. In discussing the question of what should be the ratio between the rupee and the standard of value, consideration must be given to the extent to which the rupee can be called a token coin. My Committee are of opinion that the rupee is to all intents and purposes a token coin which for many years prior to the findings of the Babington Smith Committee represented the fifteenth part of a sovereign. Theoretically the ideal token coin should never vary in its ratio with the standard of value and its bullion value should be low enough to permit of this stability, but the problem of the exchange value of the rupee is complicated by the fact that for generations before it became a token coin the rupee was a standard of value and is still looked upon as such in many parts of the country and, moreover, that it is unlimited legal tender.

My Committee submit not only that the bullion value of the rupee is, because of its universal use, somewhat greater than that of most token coins, but also that the gold value

of the silver contents of the rupee, owing to its unlimited issue, is a factor that must influence the ratio between it and the standard of value.

14. The fixing of the ratio at 2*s.* following the recommendations of the Babington Smith Committee has been proved in the light of subsequent events to have been premature, for this ratio has almost from the beginning been inoperative and the subsequent rapid fall in exchange to below 1*s.* 4*d.* was only to be expected, but it is interesting to note the manner in which the gold price of silver influenced that Committee in its decisions.

The rise in exchange from the 1*s* 4*d.* level in 1923 to the 1*s.* 6*d.* level at which it stands to-day was clearly due to a series of favourable trade balances and might have been prevented by the liquidation of those balances with imports of gold.

(*a*) If the ratio between the rupee and gold had been such as to permit of gold being bought and tendered in exchange for rupees.

(*b*) If sufficient gold had been available for this purpose.

(*c*) If it had been considered prudent to expand the currency to the extent of the imports of gold that would have been necessary.

(*d*) If it had been considered safe to allow the percentage of the gold value of the silver rupee to increase.

My Committee have held throughout that it was inadvisable to make any fresh change in the ratio until such time as gold prices and values showed real signs of stability and, because of the extent to which Indian foreign trade is conducted in sterling, until it had been found possible to restore the gold standard in the United Kingdom. Consequently they have been opposed hitherto to any fresh change being made in the present inoperative ratio of 2*s.* But apart from that they would point out that the free export of gold from the United Kingdom was not permitted until early in 1925, when exchange

was already at over 1*s.* 6*d.* so that it is improbable that sufficient gold would have been forthcoming as long as the control of gold lasted to have enabled the rate of exchange to be kept down at 1*s.* 4*d.*, even had the ratio been altered from 2*s.* to 1*s.* 4*d.* And, as it would appear to have been impossible for Government under its statutory limitations to have sold and coined sufficient rupees against purchases of sterling securities to have ensured the rupee remaining at 1*s.* 4*d.*, it appears to my Committee that the rise to 1*s.* 6*d.* was inevitable. (*See* Appendix A—Average Exchange Rates, and Appendix B—Imports of Gold Coin and Bullion.)

15. The question for consideration now appears to be whether there is any justification for an attempt being made to stabilise exchange at its former ratio of 1*s.* 4*d.* or whether it is advisable to stabilise it at its present level of 1*s.* 6*d.* or at any other level.

In discussing this matter my Committee have given the fullest consideration to the question whether a change in the ratio of a token coin involves any section of the people of India or any part of India's commercial activities in hardship or loss and they are agreed that any alteration in the ratio which has as its effect an increase in the gold value of the rupee, must, to the extent that a complete adjustment of internal prices fails to take place, result in direct taxation of a large section of the agricultural population and must also be detrimental to local industries, and inasmuch as my Committee are of opinion that a country's main obligation is to its internal debtors they agree that every effort should be made to stabilise exchange at a figure as near the original ratio of 1*s.* 4*d.* as possible.

But they would point out that a return to 1*s.* 4*d.* would involve—

(*a*) A large expansion of the currency.

(*b*) A rise in the internal price level.

(*c*) Losses to Government in connection with the payment of home charges, external debt, etc., which might or might not be balanced by increased customs duties and greater prosperity.

These considerations in themselves are sufficiently serious, and in particular my Committee have grave doubts whether in the event of the balance of trade continuing heavily in favour of India and the ratio being brought down to 1*s.* 4*d.* it would be possible to adjust the balance by means of gold imports without expanding the currency to a point that might be dangerous; and my Committee would also point out that when the rupee was fixed at 1*s.* 4*d.*, the gold value of the fine silver contents was 11.333*d.* *i.e.*, 71 per cent. of the currency value, while to-day the gold value is 12, 285*d.* or about 68 per cent. of the currency value, whereas if the ratio were to be reduced to 1*s.* 4*d.* the percentage would at once be increased to 77 per cent. Therefore taking into consideration on the one hand the increased cost of production, and the fact that it is improbable either that the price of silver will return to its pre-war low levels or that the gold value of the silver in the rupee will recede from its present level, and on the other hand that it is not impossible that the price of silver may rise and that it would appear impossible, at all events for many years to come, that the rupee will ever be displaced as a form of currency to such an extent that the value of its silver contents will no longer continue to be a factor affecting the ratio between it and the standard of value, my Committee are of opinion that it would be a grave risk to allow its bullion value to approach any nearer to its currency value than it is to-day. In this connection, I am to express the view of my Committee that an alteration in the issue or fineness of the rupee should not be considered as a possible solution of the difficulty I have set out, for any debasement of the rupee, would, in the opinion of my Committee, cause the gravest distrust in the whole fabric of the currency.

16. The conclusion my Committee have arrived at therefore is that it is desirable as soon as possible to alter the ratio from its present 2*s.* level to that of 1*s.* 6*d.* Unless the 2*s.*

ratio is altered it is clear that automatic currency conditions cannot be restored. The level of 1*s.* 6*d.*, on the other hand, would appear to my Committee to be one that will ensure a free flow of gold into India and they feel reasonably confident now that the United Kingdom has returned to a gold standard, that the low gold point of 1*s.* 5 13/16*d.* can be safely maintained.

CURRENCY DEPARTMENT.

17. My Committee have discussed whether it is desirable that the control and general management of the Currency Department in India should remain as at present or whether it should be handed over to the Imperial Bank of India. The work and responsibilities involved would appear to embrace :—

(*a*) Issue of notes and their cancellation.

(*b*) Registration of notes of high denomination.

(*c*) Provision and control of metallic and other reserves.

(*d*) Management of currency chests and sub-chests in all large centres and in up-country treasuries and sub-treasuries, including the transfer of funds.

(*e*) The supply of currency of required denominations to the pulic and to up-country treasuries and sub-treasuries.

(*f*) The provision of sufficient currency of each denomination, metallic and paper, including small coin.

(*g*) The handling of claims on half, mismatched and imperfect notes.

My Committee are of opinion that the Imperial Bank of India could not undertake this work unless they were permitted to absorb the personnel of the Currency Department and, moreover, that a transfer of this nature would entail the making of a fresh agreement between the Government of

India and the Imperial Bank of India in which the safguards necessary to ensure the correct functioning of the new department could be provided for.

Provided that the absorption of the Currency Department staff is possible and that such a fresh agreement between the Government of India and the Imperial Bank of India were made, my Committee, are of opinion that the co-ordination between Banking interests and the Currency Department and the elimination of dual control that would result from the transfer, both of which would tend to promote greater efficiency and elasticity in the working of the department, would result in advantages sufficiently solid to make the transfer desirable.

18. My Committee are satisfied with the present denominations and currency of the note issue.

19. My Committee would prefer an automatic increase in the volume of currency to any system giving a slow and steady annual addition irrespective of the volume of trade.

Government Remittances.

20. Inasmuch as the Government of India must be responsible ultimately for the support of the gold exchange standard and for all book profits and losses on exchange in connection with Government remittances, my Committee are of opinion that Government remittances should remain under Government control. At the same time they feel that it would be impossible for the Imperial Bank of India to manage the Currency Department in India with any degree of efficiency or confidence unless it were permitted not only to operate the high and low gold points under the gold exchange standard but also to exercise a fair measure of discretion in the remittance of Government funds between the gold points. The exercise of these functions by the Imperial Bank of India would tend, in their opinoin, to give a very desirable continuity of control and would enable the commercial community to keep in closer touch with the Currency Department. My Committee feel that it would not be impossible for the Government of India to maintain the ultimate control which in their opinion is desirable and at the same time not to interfere

unduly with the Imperial Bank of India in the execution of its duties, and they would like to see the remittance business of the Government of India managed by the Imperial Bank of India under these conditions.

But, whether the Currency Department is handed over to the Imperial Bank of India or whether Government continues to manage it as at present, my Committee are strongly of opinion that Government remittances should be effected by means of public tender, either in London or in India, rather than by private purchases of sterling, as the former method is more equitable and promotes a greater feeling of confidence in the minds of the public.

Paper Currency Reserve.

21. My Committee are satisfied with the present statutory limits governing the fiduciary portion of the paper currency reserve. While the metallic backing provided would appear to be ample, they would not like to see this percentage reduced.

22. My Committee would like to see the management and investment of the paper currency reserve both in India and in London in the hands of the Imperial Bank of India.

23. Whether there is a full gold standard or a gold exchange standard, my Committee are of opinion that the home payments of the Government of India will continue to make it necessary for a branch of the paper currency reserve to be held in London. This branch should in their opinion be under the control of the Imperail Bank of India.

24. My Committee have considered whether there are any methods, as yet untried in India, of providing for greater elasticity in the currency, and their opinion, expressed very generally, is that the only sound method of providing for such elasticity lies in the application of the American method, *i.e.*, the re-discounting by the Imperial Bank of India of up-country trade bills or hundies already discounted by smaller country banks and the use of these bills or hundies as a backing for the issue of paper currency. This method, however,

clearly depends on the growth of banking in India, and my Committee are not prepared to recommend that such trade bills or hundies when discounted direct by the Imperial Bank of India, should be used in the same manner.

For the present, and as a last resource, if a further expansion of the currency is felt to be an absolute necessity, my Committee think that it might be well to explore the possibility of using demand trade bills or hundies discounted by the Imperial Bank of India as a backing for the issue of paper currency.

Gold Standard Reserve.

25. Since my Committee have already expressed their opinion that the gold exchange standard should remain in existence for several years to come, it follows that they advocate the retention for the present of the gold standard reserve. They have considered whether it would be advantageous to keep a whole or a part of this reserve in India, but they are of opinion, in view of the purpose for which this reserve was formed, that the balance of advantage lies in keeping the whole of it in London. They would recommend however that it should be kept in the custody of the Imperial Bank of India and that the investment of the fund should be managed by that body.

26. My Committee are agreed, after examination of the trade figures for the periods 1910-13 and 1921-25, and particularly in view of the slump year of 1921 when the nett adverse balance against India amounted to £31½ millions, that the figure of £40 millions would appear to be adequate for the purpose for which the gold standard was formed. They recognise however that what may be considered adequate to-day may be inadequate in a few years' time under changed conditions, and they submit therefore that no definite limit should be fixed to the amount to which the reserve should be accumulated.

27. My Committee have already expressed their opinion that the introduction of a full gold standard and currency could only be effected gradually, that the first step towards its accomplishment would have to be the replacement of a

part of the present paper currency reserve in India with gold, and that in the transition period Government should undertake by statute, to convert rupees into gold or sterling.

To convert the gold standard reserve completely into gold under these circumstances would appear to my Committee but an unnecessary tax on India's resources. They recognise, if a gold exchange standard is to be the final object to be achieved that it would be fundamentally sounder for the reserve to be held in gold but they feel, if a full gold standard is to be aimed at that the necessity for the conversion into gold of part or the whole of the gold standard reserve should be governed to a large extent by the progress made in converting part of the paper currency reserve into gold, for presumably with a full gold standard the necessity for the separate existence of the gold standard reserve would cease.

While therefore they would be prepared to see a part of the gold standard reserve gradually converted into gold, they feel that this conversion should be dictated by current circumstances and not laid down as a necessity.

28. As regards the use of this reserve, my Committee are of opinion that it should be used by the Imperial Bank of India, for the support of exchange in consultation with the Government of India.

APPENDIX A.

Average Exchange Rates, Banks Selling Telegraphic Transfers, month by month from April 1919 to October 1925.

1919.

Month.	Average Exchange.	Month.	Average Exchange.
April	1*s.* 5 31/32*d.*	August	1*s.* 8 31/32*d.*
May	1*s.* 6 31/32*d.*	September ..	1*s.* 11 19/64*d.*
June	1*s.* 7 31/32*d.*	October ..	2*s.* 1/32*d.*
July	1*s.* 7 31/32*d.*	November ..	2*s.* 1¾*d.*
		December ..	2*s.* 3⅝*d.*

1920.

January ..	2*s.* 4½*d.*	July	1*s.* 10 1/16*d.*
February ..	2*s.* 8¾*d.*	August	1*s.* 10 7/16*d.*
March	2*s.* 5 3/16*d.*	September ..	1*s.* 10⅛*d.*
April	2*s.* 4*d.*	October ..	1*s.* 7⅞*d.*
May	2*s.* 2 15/16*d.*	November ..	1*s.* 7 5/16*d.*
June	1*s.* 11¼*d.*	December ..	1*s.* 5 9/16*d.*

1921.

January ..	1*s.* 5 5/16*d.*	July	1*s.* 3½*d.*
February ..	1*s.* 3 29/32*d.*	August	1*s.* 4 3/16*d.*
March	1*s.* 3 5/16*d.*	September ..	1*s.* 5 47/64*d.*
April	1*s.* 3⅝*d.*	October ..	1*s.* 4 51/64*d.*
May	1*s.* 3 5/16*d.*	November ..	1*s.* 4⅛*d.*
June	1*s.* 3 27/64*d.*	December ..	1*s.* 4 1/62*d.*

1922.

January ..	1*s.* 3 53/64*d.*	July	1*s.* 3 21/32*d.*
February ..	1*s.* 3 29/64*d.*	August	1*s.* 3 37/64*d.*
March	1*s.* 3 9/32*d.*	September ..	1*s.* 3 9/16*d.*
April	1*s.* 3 5/32*d.*	October ..	1*s.* 3⅝*d.*
May	1*s.* 3 35/64*d.*	November ..	1*s.* 3 13/16*d.*
June	1*s.* 3 35/64*d.*	December ..	1*s.* 3 63/64*d.*

1923.

January ..	1*s.* 4 37/64*d.*	July	1*s.* 4 5/64*d.*
February ..	1*s.* 4 7/32*d.*	August	1*s.* 3 63/64*d.*
March	1*s.* 4 7/64*d.*	September ..	1*s.* 4⅛*d.*
April	1*s.* 4⅛*d.*	October ..	1*s.* 4 31/64*d.*
May	1*s.* 4 3/32d.	November ..	1*s.* 4 59/64*d.*
June	1*s.* 4 3/32*d.*	December ..	1*s.* 5 5/64*d.*

1924.

January ..	1*s.* 5 7/64*d.*	July	1*s.* 5 7/32*d.*
February ..	1*s.* 4 53/64*d.*	August	1*s.* 5¼*d.*
March	1*s.* 4 11/16*d.*	September ..	1*s.* 5 31/64*d.*
April	1*s.* 4 51/64*d.*	October ..	1*s.* 6*d.*
May	1*s.* 4 51/64*d.*	November ..	1*s.* 5 27/32*d.*
June	1*s.* 4 59/64*d.*	December ..	1*s.* 6 3/64*d.*

1925.

January ..	1*s.* 5 31/32*d.*	June	1*s.* 6*d.*
February ..	1*s.* 5 31/32*d.*	July	1*s.* 6 5/64*d.*
March	1*s.* 5 29/32*d.*	August	1*s.* 6 3/32*d.*
April	1*s.* 5 27/32*d.*	September ..	1*s.* 6 9/64*d.*
May	1*s.* 5 15/16*d.*	October ..	1*s.* 6 5/32*d.*

APPENDIX B.

Imports of Gold Bullion and Coin into British India from 1st January 1924 to 30th September 1925.

MONTHS.	1924. Value. Gold Bullion.	Gold Sovereigns.	Gold, other coins.	Total Value.	1925. Value. Gold Bullion.	Gold Sovereigns.	Gold other coins.	Total Value.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
January ..	1,85,60,778	23,06,247	21,13,308	2,29,80,333	5,35,76,245	2,17,72,621	1,76,226	7,55,25,092
February ..	49,26,013	44,82,536	19,08,864	1,13,17,413	8,18,03,030	1,24,52,618	3,81,827	9,46,37,475
March	2,21,71,315	51,48,145	25,41,755	2,98,61,215	12,34,04,939	2,58,13,977	8,86,839	15,01,05,755
April	2,69,37,615	24,61,850	7,72,679	3,01,72,144	1,22,24,322	12,06,715	2,77,089	1,37,08,126
May	2,20,23,873	73,34,050	1,04,435	2,94,62,358	2,61,75,202	43,13,114	12,19,619	3,17,07,935
June	2,12,11,036	65,75,438	4,00,090	2,81,86,564	1,12,13,399	1,21,78,781	2,08,426	2,36,00,606
July	1,00,50,070	74,24,139	26,998	1,75,01,207	1,21,20,988	1,39,01,017	13,464	2,60 35,469
August ..	3,11,23,551	97,62,800	1,48,090	4,10,34,441	2,27,44,254	38,91,974	8,35,878	2,74,72,106
September ..	5,66,18,462	66,34,578	23,876	6,32,76,916	2,52,76,766	1,22,36,180	16,25,527	3,01,28,473
October ..	4,98,12,262	1,48,78,074	47,942	6,47,38,278				
November ..	5,43,16,392	1,29,67,287	1,38,554	6,74,22,233	Not yet available			
December ..	3,12,88,195	1,61,33,116	15,100	4,74,36,411				
Total ..	34,90,39,562	9,61,08,260	82,41,691	45,33,89,513	36,85,39,145	10,77,56,997	57,14,895	48,20,11,037

AMENDMENT OF THE INDIAN PAPER CURRENCY ACT, 1923.

ACT NO. II OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 11th February, 1925.)

An Act further to amend the Indian Paper Currency Act, 1923. X of 1923.

Whereas it is expedient further to amend the Indian Currency Act, 1923, for the purpose hereinafter appearing; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Paper Currency (Amendment) Act, 1925. X of 1923.

Amendment of section 19, Act X of 1923.

2. In sub-section (4) of section 19 of the Indian Paper Currency Act, 1923, for the words "eight hundred and fifty" the words "one thousand" shall be substituted, and to the same sub-section the following proviso shall be added, namely :—

"Provided that the value of created securities included in the said securities at the price at which they were purchased shall not exceed five hundred millions of rupees."

INDIAN ECONOMIC ENQUIRY COMMITTEE.

Memorandum embodying the views of the Committee of the Bombay Chamber of Commerce on the questionnaire issued by the Indian Economic Enquiry Committee.

Q. 5. In Appendix—B,* a description is given of the existing system of crop reporting in India and of collecting statistics of outturn. How far are the returns published in—

(*a*) the "Agricultral Statistics of India,"

(*b*) provincial Season and Crop Reports and "Estimates of area and yield of principal crops in India,"

reliable ?

A. 5.—Crop estimates as stated, are based on 3 factors:

(1) Area; (2) Standard normal outturn per acre; (3) Condition Estimate.

No. 1. My Committee agree that the figures are sufficiently accurate.

No. 2. My Committee understand that the Agricultural Departments have insufficient staff and money to carry out complete crop cutting experiments. Local estimates are usually unduly conservative. In the absence of internal rail-borne statistics, there is no reliable check on the crop cutting figures or local estimates and figures of local consumption had never been reliably established.

No. 3. The tendency, as stated, is to underestimate a good crop.

The above statements provide sufficient ground for doubting the reliability of the published crop returns.

Q. 6. If you consider the existing machinery for crop reporting defective in any or all the provinces, have you any alternative to suggest?

A. 6. My Committee suggest (1) more comprehensive crop cutting experiments,

(2) re-institution of internal rail-borne statistics, and

(3) more intense effort to establish local consumption figures.

Q. 7. In provinces and tracts where there is a subordinate revenue agency utilised for crop reporting (*e. g.*, the Punjab and the United Provinces) statistics of *quantity* of agricultural produce are available for some of the most important crops. There are no regularly published figures of *yield* for minor crops (*e.g.*, lobia), vegetables, fruit, condiments and spices, fibres (other than cotton and jute) and dyes and tanning material (see Appendix C.)* In the Dominions, formation under these heads is given. Do you consider that the information should be collected even at an extra cost?

A. 7. If the real taxable capacity of the people is to be established, presumably the figures of yield of minor crops will be necessary.

Q. 18. In view of the magnitude of the fishing industry, do you agree that steps should be taken to secure complete statistics of the production of both fresh water and sea fisheries?

A. 18. On the assumption made in the answer to Q. 7, this information would be necessary.

Q. 22. Appendix E* contains a list of minerals, (*a*) for which regularly recurring and full particulars are not available, (*b*) for which no statistics are collected. There are important and valuable minerals in each category (*e. g.*, alum, building stone and materials, fuller's earth, gypsum, borax, arsenic, antimony, sulphur, glass-making materials, mercury). Do you

A. 22. On the assumption made in the answer to Q. 7, this information would be necessary.

* Not reprinted here.

think arrangements should be made for obtaining information regarding the quantity and value or output in respect of each mineral which is known to be extracted in India? If so, what agency should be employed for collecting it?

Q. 23. The Report of the Chief Inspector of Mines contains information relating to:—

(*a*) the number of mines, distinguishing those worked by mechanical power.

(*b*) average daily number of employees,

(*c*) total output (quantity), and

(*d*) details of accidents.

for those mines which are subject to the operation of the Indian Mines Act; while the Review of Mineral Production (contained in the Records of the Geological Survey) gives the quantity and value of the output of a certain number of minerals. Do you consider it necessary to collect similar information (including value of output) for all other minerals?

A. 23. On the assumption made in the answer to Q. 7, this information would be necessary.

Q. 25. As the Indian Mines Act excludes from its scope mines and quarries which are less than 20 feet in depth, what suggestions would you make for obtaining information relating to such mines? Would you suggest a legislative measure to secure returns?

A. 25. On the assumption made in the answer to Q. 7 this information would be necessary.

Q. 29. As it appears difficult to secure voluntary returns of production, etc., from employers, would you advise compulsory legal powers for obtaining the information ?

A. 29. My Committee are not opposed to compulsory legal powers for obtaining returns of production, provided—

(*a*) that individual returns are not disclosed ;

(*b*) that they are not used for purposes of settling industrial disputes except by legally appointed Boards of Conciliation or Settlement.

Q. 30. Would you advocate the institution of a regular Census of Industrial Production ? If so, should it be instituted annually, quinquennially or at longer interval ?

A. 30. My Committee would advocate an initial census of Industrial Production and thereafter no further census until the reliability of annual returns has been tested.

Q. 31. Should the census, in your opinion, be as detailed as the United Kingdom Census or should it follow the lines of Censuses instituted by the Dominions ?

A. 31. If, in the first instance, the real industrial production of the country is to be established, a census on the lines of the United Kingdom census would not appear to be too detailed.

Q. 32. Should the information relating to *large industrial establishments* be obtained by—

(1) the Imperial statistical organisation, or

(2) through provincial statistical organisations ?

A. 32. It should be obtained by the Imperial statistical organization.

Q. 33. What precautions should be taken against the possibility of information reaching rival concerns ?

A. 33. A strict prohibition of the publication of individual returns and the provision of adequate penalties for those proved to be responsible for the leakage of any unauthorized information.

Q. 34. Would you define large industrial establishments as those which are governed by the Indian Factories Act ? If not, how should they be defined ?

A. 34. Yes.

Q. For the purpose of the Census of Industrial Production, which of the following schemes of classification of Industries (Appendix G)* would you prefer—

(*a*) the occupational classification adopted at the Census of Population in 1921;

(*b*) the classification given in "Large Industrial Establishments in India published by the Department of Statistics;

(*c*) one of the classifications adopted by the Dominions?

A. 35. My Committee think it is a matter of convenience but both on theoretical and practical grounds they prefer a classification on the basis of raw materials. They therefore recommend the Canadian system as fulfilling this condition and lending itself to further sub-division if necessary.

Q. 36. It is suggested that large industrial concerns should supply the following information:—

(*a*) Number of establishments.

(*b*) Number of persons employed.

(*c*) Number of days worked.

(*d*) Horse-power and kind of engine.

(*e*) Capital invested—

(1) Value of lands and buildings.

(2) Value of machinery and plant.

A. 36. Much of this information is already supplied to Government under various headings and my Committee see no objection to the remaining information being given though they would suggest that the details should be settled in consultation with the manufacturing interests concerned.

My Committee would suggest the following amended list of heads of information as being more suitable than the list proposed in Q. 36:—

(*a*) number of establishments;

(*b*) number of persons employed;

(*c*) number of hours worked;

* Not reprinted here.

(*f*) Quantity and value of raw materials either—

(1) purchased ; or

(2) used.

(*g*) Wages and salaries.

(*h*) Cost of fuel, light and power.

(*i*) Miscellaneous expenses.

(*j*) Quantity and value of total outturn.

Would you propose additions, omissions or alterations and if so, for what reasons ?

(*a*) nature of plant, capacity, motive power and fuel ;

(*e*) capital invested—

(1) value of lands and buildings,

(2) value of machinery and plant,

(*f*) quantity and value of raw materials used per unit of the finished product ;

(*g*) wages and salaries per unit of the finished product ;

(*h*) cost of fuel, light and power per unit of the finished product ;

(*i*) miscellaneous expenses;

(*j*) quantity and value of total outturn ;

(*k*) depreciation.

Q. 57. Apart from the enquiry into Wages and Hours of Labour in the Bombay Cotton Mill Industry, 1921, and the Madras Wage Census, 1922, statements regarding the wages paid in large industrial establishments are very scanty and relate to a few individual firms engaged in about a dozen industries. Are you of opinion that detailed surveys similar to that of the Census of Wages in the Bombay Cotton Mills should be undertaken in every large scale industry ?

A. 57. Yes. My Committee are of opinion that detailed surveys similar to that of the Census of Wages in the Bombay Cotton Mills should be undertaken in every large scale industry.

Q. 58. An attempt to institute a comprehensive and detailed wage census was made in 1921-22, but owing to financial

A. 58. Yes, subject to the proviso stated in the reply to Q. 29.

stringency, the need for a competent staff and the absence of powers of compulsions for securing returns from employers, the enquiry was not a success, except in the Bombay Presidency and to a less extent in Madras. In the United Kingdom and the Dominions returns of wage statistics are compulsory. Are you of opinion that apart from the question of staff and finances, steps by legislation will have to be taken to secure the statistics ?

Q. 59. *Wages are paid weekly in the Calcutta Jute Mills and monthly in the Bombay Cotton Mills. Should the 'day,' 'week,' or 'month' be taken as the unit of time for recording wages for statistical purposes ?

A. 59. Wages should be recorded per day for statistical purposes.

Q.—60. Owing to the prevalence of absenteeism, would it not be necessary to ascertain the number of days worked and the earnings, in addition to the wages and the hours of labour ?

A. 60. Yes.

Q. 61. Workers in urban centres periodically migrate to their villages for several weeks, sometimes months. In endeavouring to ascertain a man's earnings, how would you deal with the difficulties arising from this practice ?

A. 61. In view of the Committee's reply to Q. 59, no answer is necessary to this question.

Q. 62. Appendix I* contains a list of estimates of the national income of India. Do you think the diversity of the figures is due to the part played by assumptions in the determination of results from data which are considered imperfect and far from comprehensive ?

A. 62 and 63. Obviously, the diversity of the figures quoted must be due to incomplete and/or imperfect data. The figure of national income, apart from returns based on Income-tax and returns of wages must depend on the total value of the commodities produced. The only remedy

* Not reproduced here.

If so, can you indicate in what direction improvement should be attempted with the object of making the statistics more accurate end reliable ?

therefore would appear to be the compulsory and regular collection of statistics of production and, in the absence of complete returns of Income, as in the United Kingdom, an agreed method of arriving at the National Income, based on returns of production.

Q. 63. Estimates of income have been made variously on the basis of—

(*a*) production only,

(*b*) production and the value of certain services based upon wage statistics and occupational figures ascertained in population census and

(*c*) "(*b*)" supplemented by income-tax statistics.

In view of the incomplete nature of such statistics would you advocate the institution of an income census on the lines of that adopted in Australia in 1914-15, utilising the statistics of wages, income-tax and production as checks ? If not, what method would you advocate for the purpose of obtaining a fairly accurate estimate of the total income ?

Q. 64. For the purposes of income statistics should the unit of enumeration be the individual, the family or the household ?

A. 64. A "per capita" figure would appear preferable.

Q. 65. What period of time would you take as the unit for measuring income, *viz.*, year (financial or agricultural), half year (harvest,—Kharif and Rabi), month or day ?

A. 65. The financial year.

Q. 66. Would you adopt the same unit for the measurement of income of all classes or would you adopt different units (*e. g.* year for rent-payers, month for salaried person, day for unskilled labourer) and convert them into one large uniform unit for purposes of comparison ?

A. 66. The same unit for all classes.

Q. 67. In valuing income in kind would you assign any value to the free gifts of nature such as fuel in villages ?

A. 67. My Committee doubt whether it would be practicable to assign any value to the free gifts of nature.

Q.—73. Do you advise a detailed enquiry from every individual in respect of all forms of private wealth ?

A.—73. My Committee do not advise such a detailed enquiry, which would be bound to be inquisitorial and might prejudice the collection of other and more useful statistics.

Q.—94. Do you consider the initial economic survey (mentioned in question No. 87) should be the precursor to similar periodical surveys with a view to measuring progress or decline and to maintaining the utility of the economic data ?

Q.—95. If so, at what intervals would you recommend that detailed surveys should be repeated ? Would you agree to the suggestion that in course of time the periodical surveys should synchronize with the Population Census ?

A.—94. & 95. Intervals of not less than 10 years would, in their opinion, be sufficient for so comprehensive a survey.

Q.—96. Assuming that detailed surveys should be taken at fairly long intervals (say quinquennially), should not less detailed information be collected annually as far as possible as is the practice in the Dominions *e. g.*, in the case of factory production ; data of the total number of employees, quantity and value of total output and cost of raw material : in the case of agricultural production ; quantity and value of the crops ?

A.—96 & 97. My Committee attach greater importance to annual figures than to periodical surveys and once an initial Economic Survey had been held they would prefer to study the reliability of annual statistics before embarking on further periodical surveys.

Q.—97. In some countries detailed statistics are collected in the case of the more important industries every year. Which industries in India would you place in this category ?

Q.—99. Should the information collected at the initial survey be published for each village, town and city with abstracts for economic tracts and provinces and when possible, for the whole of India ?

A.—99 & 100. Only summarised information should be published.

Q.—100. If so, would you recommend among other publications and Official Year Book of India similarly to those published for the Dominions ?

Q.—101. The Department of Statistics (now part of the Commercial Intelligence Department) has very little responsibility for the collection of statistics and only a limited responsibility for their form. At the same time there exist statistical sections in various departments of administration. Would you advocate the adoption of a comprehensive scheme for co-ordinating and centralizing statistics in British India as has been carried out in the Dominions ?

A.—101. My Committee would advocate the adoption of a comprehensive scheme for co-ordinating and centralizing statistics in British India.

Q.—104. To establish these Bureau and to equip them with statutory powers for obtaining the necessary information, would you advise the passing of a legislative measure on the lines of the Census and Statistics Acts in force in the Dominions ?

A.—104. Legislative action would clearly be necessary.

Q.—105. Do you approve of the suggestion that the cost of the proposed Imperial Bureau of Census and Statistics should be met from the Central Revenues

A.—105 & 106. The cost of the Imperial Bureau should be a charge on the Imperial revenues.

and that of the Provincial Bureau and the District offices from the revenues of the provinces concerned ?

The same applies to the cost of the initial economic survey.

Q.—106. How do you think the cost of (*a*) the initial economic survey and (*b*) the recurring charges should be shared ?

Q.—107. Are you of opinion that the Municipalities should defray the cost of operations within their areas as in the case of the population census ?

Q.—108. Do you think that (*a*) the District Boards and (*b*) the villages would be willing in any part of the country to defray the whole or part of the cost of such operations ?

A.—107 & 108. My Committee do not think Municipalities and District Boards should be called upon to contribute towards the cost of the collection of statistics.

INDIAN TAXATION ENQUIRY COMMITTEE.

Answers of the Committee of the Bombay Chamber of Commerce to certain portions of the questionnaire.

Incidence of Taxation.

Q.—3. The estimates of national income for other countries are largely dependent on statistics of income-tax (which cover incomes from all sources) and death duties. Do you agree that there are no corresponding figures in India on which it is possible to base any estimate ?

Incidence of Taxation.

A.—3. They agree that there are no figures in India corresponding to income-tax and death duties in other countries, on which to base an estimate of national income.

Q.—5. The English census of production, which was provided for by the Census of Production Act, 1907, took several years to complete and cost a large sum of money. Would you advocate the taking of a similar census of production in this country ?

A.—5. Inasmuch as the majority of the Indian population is agricultural and they understand that the Settlement Officers are in a position to furnish accurate statistics, in regard to the area under cultivation, they do not consider that a general census of production is necessary, nor could its expense be justified.

Q.—6. A Bill was recently introduced in the Bombay Legislative Council which provided, among other things, for the collection of information on the following basis:—

(1) from substantial employers of manual and clerical labour for industrial and commercial purposes—statistics and facts regarding wages and conditions of labour;

(2) from trading proprietors—statistics of prices and

(3) from landlords— statistics of rentals of house property.

Would you advocate the undertaking of all India legislation on the same or similar lines?

A.—6. With reference to the Statistics Bill recently introduced in the Bombay Legislative Council, their opinion is that if it is considered necessary to collect such statistics, they should be collected for all India. If they could be obtained with any degree of completeness and accuracy, they would be of distinct economic value.

Q.—13. In the case of a Government commercial or semi-commercial undertaking, should the endeavour be to secure (*a*) a bare return on the capital invested or (*b*) a commercial return, or (*c*) a monopoly profit? In which cases will the element of tax appear?

A.—13. The Chamber has consistently opposed any attempt by Government to compete with private enterprise and the Committee endorse this attitude.

Payments for services rendered.

Q.—18. Is it correct to assume that the dues levied under the Indian Ports Act are payments for services rendered in respect of the safety of shipping, and dues levied under the Port Trust and similar Acts payments for services rendered in respect of goods and passengers and that these dues do not fall within the category of taxes imposed on the general taxpayer?

Payments for services rendered.

A.—18. The Committee consider that while dues levied under the Indian Ports Act and under the Port Trust and similar Acts, are levied for a specific purpose, they must at the same time fall within the category of indirect taxation. They should however yield no surplus to the general revenues.

Q.—19. How should taxes imposed solely for expenditure on the needs of particular localities be dealt with in considering the general incidence of taxation?

A.—19 & 20. Taxes imposed solely for expenditure on the needs of particular localities should not in their opinion be taken into account when considering the general incidence of taxation.

Q.—20. In considering the incidence in the locality would you distinguish between those which are earmarked for particular services and those which are levied for the general purposes of the local body?
If so, which taxes would you put into each class?

They realise that it may be argued that a particular locality may be being developed for imperial purposes but they do not see how any line can be drawn in this respect so as to enable the taxation in question to be taken into account.

Incidence on the poorest classes and Poll tax.

Q.—27. Should every member of the community pay a tax of some sort? If not, what should be the test for exemption?

Incidence on the poorest classes and Poll Tax.

A.—27 & 30. The Committee consider it a practical impossibility to exempt any individual member of the community either from direct or indirect taxation, but they consider a poll or capitation tax to be objectionable. For the poorest classes they would prefer indirect taxation as being more suited to their particular psychology.

Q.—30. If a direct tax is recommended, is a poll tax a proper form for it to take? Do you consider the capitation tax as levied in Germany, France or Switzerland or the United States, for instance, objectionable?

Income Tax.

Q.—33. A statement is attached* comparing the rates of tax on income of different sizes in England and India and some other countries. In the event of a substitute being required for other taxation that is abolished would you advocate an increase in the rates of income tax? If so,

Income Tax.

A.—33 & 41. The Committee cannot recommend any increase in the rates of Income-tax until such time as the machinery for collection has been improved and evasion substantially reduced.

It is understood that efforts are being made to train Income-tax-officers in the methods of

* Not reprinted here.

to which classes of incomes would you apply it ?

Indian book-keeping in order that they may be in a position to detect falsification of accounts without the intermediary of a clerk. While there are signs that some improvement has been effected by the introduction of these methods, they feel that evasion is still extensively practised.

Q.—41. One objection taken to the tax is that, owing to the manner in which accounts are maintained and presented, it is in fact a tax on honesty. How far has this reproach been removed—

(1) by the growth of an accountancy profession since the passing of the Indian Companies Act of 1911,

(2) by the introduction of a centralised and more efficient system of income tax control ?

Q. 34. Do you consider that the present scheme of graduation is satisfactory or would you prefer one based on English or continental practice ?

A.—34. Subject to the prior fulfilment of the conditions enunciated in the answer to questions 33 & 41 the Committee would recommend that the graduation of Income tax be steepened.

Q.—35. Do you advocate any differentiation in favour of earned incomes or of sums shown to have been invested in productive enterprises ?

A.—35. They agree that a differentiation should be made between earned and unearned income and consider that an early opportunity might be taken to introduce the English system.

Q.—36. Is it practicable without proceedings of an inquisitorial nature to make allowances for the number of persons supported out of particular incomes ?

A.—36. They do not consider it practical, in India, without proceedings of an inquisitorial nature, to make allowances for the number of persons supported out of particular incomes.

Q.—37 The Indian super-tax on companies is analogous to the English Corporation Profits Tax. The former has been justified on the ground that companies enjoy special privileges as compared with persons and firms in the matter of corporate finance and limited liability. The English Corporation Profits Tax was defended on the same ground and also on the ground that the undistributed profits of companies escaped liability to super-tax whereas liability extended to the whole profits of individuals and partners whether distributed or not: when in 1922 it was enacted that, when a company failed to distribute a reasonable proportion of its profits by way of dividend the whole of the undistributed profit should be liable to super-tax at the maximum rate, the case for the continuance of a Corporation Profits Tax was manifestly weakened and it was felt that the privilege argument was insufficient to justify a continuance of the duty, which was in fact repealed in 1924. Do you favour a continuance of the Indian super-tax on companies in its present form or do you consider that it should be either abolished or imposed in some other form?

A.—37. The Committee would be glad to see the Indian super-tax on companies removed at as early a date as possible, as they consider that it is checking the legitimate expansion of trade. At the same time, if the revenue derived from it is necessary to the State and its abolition would entail its imposition in some other form they would prefer the tax to continue. They consider that the system enforced in England whereby when a Company fails to distribute a reasonable proportion of its profits by way of dividend, the whole of the undistributed profit is liable to supertax, is impracticable in India and there would be a danger moreover, that such a system might prove to be a severe check to the proper building up of reserves.

They would suggest that this tax might be replaced by death duties, which are discussed further in the answers to Questions 120 & 137.

Q.—38. Are you in favour of the removal of the exemption of incomes derived from agriculture which was given under Act II of 1886? In dealing with this question would you draw a distinction between the actual earnings of the farmer and the income of the absentee landlord or the money-lender who has become a land-owner through the foreclosure of

A.—38 & 100. The Committee see no reason why the surplus income derived by agriculturists, after paying land revenue, should not be subject to income-tax on the existing scales, but they realise that there would be difficulties in arriving at assessment, owing to the illiteracy of the agricultural classes.

a mortgage ? If the present limits of exemption were applied, what would be the proportion of persons actually farming their land that would be affected ?

Q.—100. "The present income-tax law exempts incomes below Rs. 2,000 a year which is considered the subsistence level. Similarly there should be an exemption limit in the case of agricultural incomes." Is Rs. 2,000 a year the subsistence level ? Is it practicable for a taxing officer to ascertain whether an agriculturist's income exceeds this or any limit ? If such an exemption from payment of land revenue were given, would not one effect be to induce the further fractionisation of holdings ?

Q.—40. The limits of exemption in European countries generally have reference to the actual cost of subsistence, as will be seen from the table in Annexure F. The Indian limit of Rs. 2,000 is higher than those in these countries. In view of the fact that there is no such exemption in the case of the payer of the land revenue, do you consider it would be fairer to reduce the limit in the case of income tax to something nearer to the subsistence level ?

NOTE.—The Indian exemption limit was Rs. 500 in the income-taxes of 1652 and 1886 and was raised to Rs. 1,000 in 1903 and to Rs. 2,000 in 1919.

Q.—42. In France trading accounts are required to be maintained in a standard form. In England the introduction of an elaborate return for farmers and the raising of presumptive charges based on rents unless

A.—40. Bearing in mind that there is no limit of exemption in the case of the payer of land revenue in relation to the cost of subsistence, the Committee do not consider that it would be fairer to reduce the limit in the case of income-tax.

They understand that the method of charging land revenue is so arranged as to permit the holder of the land not only to subsist but to earn some margin over the level of subsistence, and, in their answer to Question 38, they have recommended a tax on agricultural surplus incomes on the existing scales.

A.—42. The Committee do not advocate the prescription of a form of account in the manner indicated as it is doubtful whether the scheme would be practicable in dealing with an illiterate community.

accounts are produced has resulted in a large number of farmers keeping accounts on a more or less uniform plan. A recent writer states: "What is needed is a simplified and standardised form of account to be kept by the tax-payer in his annual dealing with the State so as to enable the latter to ascertain the net annual income of the tax-payer." Would you advocate the prescription of a form of account of this sort to be kept by tax-payers generally, or by any class of tax-payers, in India?

Q.—43. In Sweden, particulars of incomes taxed are published in the newspapers, while in certain American States the income-tax rolls are public records. In England the employment of non-official Assessors and Commissioners to a certain extent acts as a check on evasion. Do you consider that the adoption of similar methods would tend to reduce frauds upon the income-tax in India? If so, what steps would you take to bring public opinion to bear?

A.—43. They do not consider that the adoption of the methods suggested would tend to reduce frauds upon the income-tax in India as they doubt whether the force of public opinion could be brought to bear.

They can suggest no immediate steps to achieve this latter object which can only be arrived at by the gradual education of the people in the moral necessity for each member of the community to pay his full share of taxation.

Q.—44. Objection has been taken in Europe and America to the issue of income-tax free securities on the ground that the effective rate of interest is higher to the rich holder whose rate of income-tax is high than to the poor man whose rate of income-tax is low. Do you consider that any steps should be taken to discourage the issue of tax-free securities?

A.—44. The issue of tax-free securities was a measure resorted to by Government for the purpose of raising money in an emergency and can only be justified on that account. It should, in the opinion of the Committee, be discontinued at the earliest possible opportunity.

Q.—45. Bearer securities obviously afford facilities for the evasion of income-tax. Can you suggest any means of avoiding such evasion? Would you approve

A.—45. The imposition of a stamp duty on bearer securities would be tantamount to a corresponding reduction in the rate of interest on those securities and

the collection of income-tax by means of a special stamp duty on the coupon ?

they consider that the disadvantage to Government, in so reducing the interest would outweigh any advantages to be gained by the imposition of the duty.

Q.—46. Are you satisfied with the provisions of the existing law in relation to double taxation and the exemption from taxation of incomes derived from outside India ?

A.—46. This question falls under two heads, *viz* :—

(*a*) Double taxation of an income derived partly in, and partly out, of India.

(*b*) Double taxation of an income derived wholly in India.

As regards (*a*), the Committee are in accord with the provisions contained in the Indian Income-tax Act, 1922, Section 49 (1); and they agree that where income is liable to taxation in two countries, it should be taxed at the highest rate leviable in either country, but not doubly taxed. Section 49 (1) of course only has reference to the United Kingdom.

As regards (*b*), they are not satisfied with the operation of the Super-tax Act, in that it operates with undue severity on companies with capital invested in subsidiary companies, amounting in fact to double and even treble taxation of the same profits.

Q.—47. Are you satisfied with the present arrangements in regard to assessment on the previous year's income or would you prefer assessment as in England on the three years' average ?

A.—47. They are satisfied with the present arrangements in regard to assessment on the previous year's income.

Taxes on Consumption.

Taxes on Consumption.

Q.—49. In other countries an excise duty is frequently imposed on various commodities side by side with a customs duty of equal

A.—49. If it is required for Revenue purposes in order to reach indirectly large masses of the population which are not

or greater amount. A list of articles which are the subject of such duties is given below. In the event of new taxes being required to replace taxes that may be abolished or reduced, would you recommend an excise on any of the articles in this list which are not at present subject to an excise in India ?

Acetic acid.	Oleomargarine.
Aerated waters.	Patent medicines.
Benzine.	Perfumery.
Candles.	Petrol.
Cartridges.	Paraffin oil.
Chewing gum.	Playing cards.
Cigarette papers.	Pleasure vessels.
Chocolates.	Saccharine.
Coal.	Salt.
Coffee.	Soap.
Cotton goods.	Sauce.
Crude oil.	Sugar.
Electric power.	Sweets.
Gas.	Tobacco.
Lighting materials.	Toilet articles.
Matches.	Wax.
Meat.	Yeast.
Motor cars.	

susceptible to direct taxation, there would be no great objection to an Excise Duty provided it could be graded or operated so as not to hamper in any way the legitimate expansion of any industry or check production. Salt and Matches would appear to be articles specially suitable for this form of duty, inasmuch as they are universally used while the consumption per head is relatively small, so that the tax need not be oppressive. But, an Excise Duty being a tax on production as opposed to a tax on profits, such gradation or operation would appear to be almost impossible and the Committee think, on the whole, therefore, that such duties should be opposed on principle except where the object is to check consumption or in the case of a State monopoly.

(See also reply to Q. 116).

Q. 50. It is possible to apply to indirect taxation the graduated or progressive principle which is now becoming so popular in the case of direct taxation. Why should not taxation on consumption be so graded as to fall with heavier impact on the consumption of the wealthier classes? Why should not the whisky tax be imposed at a higher rate on the better grades ? Why should not the tobacco tax be so arranged as to increase progressively with the price of the cigar ? If we apply graduated taxation to

A. 50. It is possible to apply the graduated or progressive principle to indirect taxation, and this method is already being used to same extent inasmuch as articles that are classed as luxuries are already taxed more highly by means of the Import tariff than goods which are in universal use, but from the revenue point of view the Committee of the Chamber cannot recommend the wholesale application of the principle as they consider that the undue raising of such taxation must tend to

incomes, inheritances, and property, why should we not utilise the same principle, as far as practicable, in the case of articles of consumption ?

Do you consider such graduation practicable ?

check consumption and be bad for trade generally.

Salt.

Q. 52. Assuming that it is proper to impose any taxation at all upon the poorest classes, do you accept the statement that "it would be difficult to devise any other duty of general incidence less oppressive and less open to evasion" than the salt tax ? If not, what tax would you substitute ?

Salt.

A. 52. The Committee agree that it would be difficult to devise any other duty of general incidence less oppressive and less open to evasion than the salt-tax.

Excise on Liquors and Drugs.

Q. 61. Do you anticipate the introduction of a policy of total prohibition, now or in the near future, either generally or in particular areas ?

Q. 62. It has been calculated that such a policy would involve a large expenditure for its enforcement, in addition to a loss of revenue of 20·43 crores of rupees. If you are an advocate of total prohibition, how would you recommend that this money be found ? Do you approve of either of the following schemes :—

(*a*) Proposals made by Dr. Mathai in his pamphlet "Excise and Liquor Control"—

(*i*) a super-tax on land revenue at a percentage varying from year to year to be assessed on landholders paying revenue of Rs. 50 and over at graduated rates ;

Excise on Liquors and Drugs.

A. 61—64. The Bombay Government has accepted the principle of total prohibition.

The Committee do not consider that it is necessary that the Chamber should express any opinion as to the suitability of this principle beyond observing that there are obvious reasons why it would appear to be almost impossible to enforce.

(*ii*) a provincial surcharge (a rate of 20 per cent. is suggested) on the income-tax.

(*b*) Proposals of the Bombay Excise Committee, 1923 :—

	Rs.
A succession duty to yield	50 lakhs.
A totalizator duty to yield ..	20 ,,
Taxation of "futures" to yield ..	50 ,,
Increase of local fund cess to yield ..	30 ,,
Tobacco tax to yield ..	5 ,,
Employee tax to yield.	40 ,,
Transit tax to yield ..	50 ,,
Terminal tax to yield .	50 ,,

Q.—63. Failing total prohibition, do you accept all or any of the following statements regarding the policy to be pursued in the taxation of intoxicants ?

"It is not true that every tax is an evil. A tax on alcohol, which by raising its price diminishes its consumption, may be a positive good."

"The suitableness of distilled and malt liquors and tobacco for taxation is recognised by nearly every civilised country, and it is the uniform practice of European Governments to derive from them the largest possible revenue consistent with efficiency of administration."

"The only important indirect taxes which an intelligent State would retain are those directed to the control and restraint of a few important articles of popular luxury, the large consumption of which is not merely a presumption of the possession of superfluous

income, but is definitely detrimental to personal health, morals or public order. Of this character are alcoholic drinks and tobacco in the dimensions of their present use."

"Where a tax is levied upon a luxury, a harmful luxury or something whose consumption is agreed to be sufficiently undesirable to justify its limitation, then we have the best possible case for indirect taxes. The object is not 'revenue only' (in fact it seldom is) but revenue together with an ulterior purpose the deliberate discouragement of the use of a certain article."

"Human nature being what it is, the increased dearness of a particular article is more likely to have a definite effect on the consumption of that article than an income-tax, which would tend to be saved out of *all* the commodities. That is to say, a direct tax on a wage-earner is more likely to reduce expenditure on primary essentials and so to react on efficiency as to be thrown off on to other classes, than consumption taxes on specific non-essentials."

"The same kind of confusion of causes is shown by the new thought over the taxation of the liquor trade. Alcohol is found to be at the root of every grave social evil, and it is said that for that reason it is taxed. Whatever might be our wish in this matter, starting *de novo*, this can hardly be said to be historically correct .....
The new doctrine of the State right to a dynamic policy is only subsidiary and the taxation can be justified without it .....
The tenth pint of the drunkard pays the same tax as his first,

and the same tax as the occasional pint of a most abstemious man. If one could not justify taxation of alcoholic liquors on general economic grounds, but had to rely on the new-found principle, it would find but poor justification in its actual working out in practice."

64. Regarded as a measure of taxation, does the policy followed in your province fall short or go in advance of that which you would approve?

Q. 66. Have recent increases in the rates been followed by increases in illicit production?

A. 66. The Committee would draw attention to the last annual report of the Commissioner of Excise (Bombay) for the financial year 1923-24 which discloses a serious increase in Excise crime.

Q. 68. Would you approve of the imposition of supplementary duties on foreign liquors by Local Governments?

A. 68. If by supplementary duties on foreign liquors supplementary import duties are to be inferred, their answer is in the negative on the general principle that local Governments should not be permitted to interfere with the Import Tariff.

Customs.

Q. 78. Apart from all questions of protection, is it better for a tariff imposed for revenue purposes to be confined to a few articles in common use or to cover all imports?

Customs.

A. 78. The Committee consider that the Import tariff should be as well distributed as possible in consonance with economy of collection of the duty. The present Import tariff follows this principle and apart from any other consideration, they doubt whether it would be practical to make any drastic change in the system at this stage.

Q. 79. "A revenue duty should be at, or below (so as to permit of ready increase of revenue in case of need), the rate which yields the greatest revenue obtainable: a protective duty would preferably be made so much hea-

A. 79. It is a matter of common knowledge that the smuggling of such articles as sugar, matches, silk and silk thread into British India, through Cutch, Kathiawar and Portuguese and French India, is extensively practised.

vier than this as to check the importation of the taxed goods, even though revenue were seriously diminished as a result." Have any of the rates in the tariff which are not imposed for protective purposes exceeded the limit here laid down ? Have they resulted in diminishing returns or in uncontrollable smuggling ?

Q. 81. Are there any respects in which the tariff can be rendered more scientific or rearranged with advantage ?

A. 81. There are certain respects, in which the tariff can be re-arranged more scientifically, notably in connection with the preferential rates for component parts of machinery, but the Committee are satisfied that improvements are being made as attention is called to specific cases.

Q. 82. Are there any articles not at present subject to export duties, by the imposition of an export duty on which a revenue could be secured without injuring the trade of India.

A. 82. As a matter of general principle the Committee are opposed to Export duties which really can only be justified in the case of a monopoly of production, for revenue purposes. The justification of an Export duty on raw produce for protective purposes to a local industry, is far more difficult as it must almost inevitably injure other interests and in particular that of the producer

Q. 83. Do you favour *ad valorem* or specific duties ?

A. 83. While they agree generally with the conclusions reached by the Majority report of the Indian Fiscal Commission to the effect that the system of specific duties and tariff valuations might be extended cautiously, the Committee are of opinion that for some considerable time, *ad valorem* duties will be necessary for certain articles.

There is a very real danger of specific duties on articles in universal use being pitched and kept at too high a level, thereby increasing indirect taxation on a class that can ill-afford it, and incidentally hampering trade.

Q. 84. Is the system of tariff valuations working satisfactorily ?

A. 84. On the whole, the system of tariff valuation is working quite satisfactorily.

Q. 86. Are the arrangements for preventing smuggling satisfactory (*a*) at the main ports (*b*) along the coast, and (*c*) on the land frontiers? If not, in what way can they be improved ?

A. 86. The Committee of the Chamber have already indicated in their answer to Q. 79, that considerable smuggling takes place through Cutch, Kathiawar, and Portuguese and French India.

The arrangements on the land frontiers also are not satisfactory, but as the Government of India have recently acquired additional powers under the Indian Tariff Act, 1894, in this connection, it is presumed that they are alive to the danger.

Taxes on Transactions, Fees and Licenses.

Q. 87. The list attached as Annexure K* specifies some of the taxes on transactions that have been adopted in other countries and not yet tried in India, and some of the principal countries that have adopted them. Do you advocate the substitution of any tax of this nature for an existing tax ? If so, which of these would you prefer ?

Taxes on Transactions, Fees and Licenses.

A. 87. Taxes are already imposed or about to be imposed in Bombay on some of the transactions mentioned in Annexure K*

e.g., Advertisements ;
Betting ;
Entertainments ;
Motor Cars.

The Committee do not recommend the imposition of any of the other taxes suggested.

Q. 89. Bentham included among taxes which should be interdicted taxes on judicial proceedings, whether under the name of stamps or of court-fees. Please say whether you consider that the stamps collected on such proceedings should be so limited as just to pay for the cost of the courts including pensions of officers and capital cost of buildings, or whether it is legitimate

A. 89 & 93. The Committee do not consider the stamps collected or the registration fees charged should be so limited as just to pay for the cost of the Courts Registration staff, etc. The State performs a greater service than merely hearing a case and delivering a judgment or registering a document, not the least part of which is making the security of the subject

* Not reprinted.

to tax ability to pay as exhibited by resort to the law.

Q. 93. In the case of Registration fees, do you consider that the fees levied should only be sufficient to pay for the cost of the Registration staff, including pensions, capital cost of buildings, etc. ? Or, is it legitimate to charge a higher sum on the ground that the act of registration of a transaction is only part of the service rendered by the State to the party ?

effective and enabling him to obtain the benefit of his judgment,etc., and they see no reason why the stamps and fees should not contribute a small share towards the maintenance of those departments of Government which deal with law and order and which produce no revenue. The question of the degree of such taxation is of course largely a matter of expediency and no hard and fast rule can be laid down as to the extent to which it should be practised.

Q. 91. To what extent is payment of duty on transfers of shares evaded ? Can you suggest any remedy for such evasion?

A. 91. There is no doubt that payment of stamp duty on transfer of shares is at present evaded to a very large extent.

In their evidence before the Atlay Committee the Committee of the Chamber stated that they felt very strongly that such evasion should be made impossible, and instanced, in particular, the very general practice whereby blank transfers are kept by brokers sometimes for months until the price of the share may have fallen considerably, the difference between the amount of duty finally payable and the correct amount on the basis of the value of the share at the date of purchase constituting a direct and by no means inconsiderable loss to Government.

The Majority report of the Atlay Committee confirmed the existence of the practice to which the Chamber and other witnesses referred but were unable to make any concrete proposals as they held that it was a matter of policy for the Government of India to determine. At the same time they expressed the fear that a more rigorous enforcement of

the present transfer duty might result in the curtailment of legitimate business and confined themselves to the observation that the provision of facilities in or near the Exchange for the embossing of stamps on transfer deeds and the abolition of adhesive stamps were necessary incidents of the effective abolition of the blank transfer. Mr. Balubhai Desai in his Minority report while recognising the existence of numerous difficulties in the way of a completed transfer being insisted upon in Bombay was inclined to think that they could be met by allowing the transfer to stand good even though blank for a certain period from the date of its issue. The Bombay Government have since intimated that the question is under reference to the Government of India.

The Committee are not blind to the aspect of the question to which the Atlay Committee refer but at the same time they agree with the views previously expressed by the Chamber that every effort should be made to prevent the evasion of transfer duty. The only constructive suggestion, however, which they are able to make in that connection is that there should be imposed a legal obligation on brokers to affix adhesive stamps of the requisite amount to the contract note itself, in addition to the ordinary stamp duty payable on that document.

Q. 92. Fees tend to develop into taxes. This has undoubtedly occurred in the case of the liquor licenses. Are there any other fees levied in India in which you find that an element of taxation appears ?

A. 92. All State fees necessarily contain an element of taxation.

Q. 95. As regards the tax on entertainments, Dalton writes: "The British entertainments tax is a source of much vexation to those from whom it is collected, and involves the employment of additional inspectors, whose salaries might be saved if the corresponding revenue were raised by additions to other older taxes." Would you advocate the increase of older taxes in lieu of the entertainments tax where it is levied in India? Or would you prefer to see a more general extension of the entertainments tax?

A. 95. The Committee like to see the abolition of the Entertainments tax, but having regard to the amount of revenue it produces in the Bombay Presidency (Rs. 9½ lacs) they doubt whether the local Government are in a position to dispense with it.

Minerals.

Q. 105. The revenue derived from minerals consists of—

(1) royalties on mineral removed from lands that are the property of Government,

(2) income-tax on the royalties collected by zamindars and others on mines situated on their properties,

(3) income-tax on the profits of the companies that work mines.

Do you consider that any further taxation should be imposed on the exploitation of or trade in minerals, or the possession of mines? If so, of what nature should it be?

Minerals.

A. 105. They do not consider that any further taxation should be imposed on the exploitation of, or trade in, minerals, or the possession of mines.

Local Taxation.

Q. 106. The services normally administered by local authorities are usually classified in two categories, *viz*:—

(*a*) national or onerous:

(*b*) local or beneficial.

Local Taxation.

A. 106. In both cases the ability to pay must be present, but the Committee agree that in category 'b' the main criterion should be the measure of the benefits received.

Do you agree generally that the main criterion for levying the taxes necessary for the services comprised in (*a*) is ability to pay, and for those comprised in (*b*) the measure of the benefits received ?

Q. 107. Do the taxes included in Schedule II to the Scheduled Taxes Rules give sufficient scope to local bodies, or would you prefer to give them further powers of taxation ? Should the levy of any specified taxes be imperative ?

A. 107. In their opinion no further powers of taxation should be given under Schedule II of the Scheduled Taxes Rules.

Q. 108. Apart from taxes earmarked for particular services of a purely local character, the bulk of the revenues levied in India by municipalities and local boards is derived from taxes of three kinds, *viz.*, octroi (or its alternative the terminal tax), house and land tax, and land cess. To what extent are these taxes satisfactory from an economic point of view ? Do you consider that any of these taxes should be discontiued ? If so, by what tax or taxes would you replace them ?

A. 108 & 109. The criticism of an octroi is, in the opinion of the Committee, well founded and in the main, the same criticism can be applied to terminal taxes. Moreover, there is the grave danger that such taxes may develop into transit taxes with an incidence sufficiently heavy to check the growth of trade in a particular city or port without any guarantee that the proceeds of the tax will be spent on the development of the city or port for trading purposes. From a commercial point of view, therefore, they are opposed to the principle of terminal taxes.

House and Land Taxes appear to us to be perfectly satisfactory for local purposes.

Q. 109. Please comment on the following criticism of the octroi duty :

" An octroi is in reality a local customs duty, inconvenient, clumsy and costly in collection ; its incidence is heavy upon the poor, since it is levied mostly upon necessaries ; it increases the cost of living, and the burden of the tax is not distributed in any degree in proportion to the benefits gained by local expenditure."

Does the same criticism apply to the terminal tax in the form in which it is usually levied in India ?

It is alleged that the octroi duty is liable to be extensively evaded. Can you confirm or refute this allegation from your own experience ?

Q. 111. Tolls have been abolished, save in a few exceptional cases, in most European countries. Do you consider that there is any justification for their general maintenance in any part of India ? If they are maintained what should be the minimum limit of distance between one toll-gate and another ?

A. 111. In March 1923, the Bombay Government undertook to take steps gradually to abolish tolls on provincial roads. This policy has the support of the Chamber.

Q. 112. Is it right that the house and land tax and the land cess should be levied in whole or in part from the owner ? Is the owner able to shift the burden of the tax on to the occupier ?

A. 112. They consider that it is right that the house and land tax should be levied on the owner who is quite able to shift the burden of the tax on to the occupier under normal circumstances.

Legislation of the nature of the Rent Act may operate against the owner, but in any case such legislation is abnormal.

Q. 113. In England, where the rates are normally paid by the occupier, a local authority has power to impose whatever rate may be necessary on the annual value of land and buildings, and in fact a rate exceeding 20 shillings in the £ is not unknown. In India the amount of the land cess and the rate of tax on land and houses which may be imposed by local authorities is generally limited. Do you consider that there are good reasons for such limitation ? If so, what are they ? Does the existence of this limitation tend to compel local authorities to have recourse to other forms of taxation which may be less defensible from an economic standpoint ?

A. 113. They consider that the limited experience of public work of municipalities as a whole coupled with the want of education that must necessarily exist amongst various members of those municipalities, afford good grounds for limiting their powers in imposing the rate of tax on land and houses.

Q. 114. What is the limit of exemption from the house tax in municipalities with which you are acquainted ? Have you any comments to make on it ?

A. 114. The Committee of the Chamber understand that there is no limit of exemption from house tax, in Bombay, and have no comments to make on this.

Q. 116. What is your experience, if any, of the levy of (*a*) a profession tax, (*b*) a tax on companies, or (*c*) a manufacturing tax on cotton ?

A. 116. There is no profession tax or companies tax in force in the Bombay Presidency so far as the Committee of the Chamber are aware but at the instance of their members they had occasion to make representations to the Madras Government in 1921 and on several subsequent occasions on the subject of the relative provisions of the Madras City Municipal Act, 1919, and the Madras District Municipalities and Madras Local Boards Acts of 1920, which impose such taxation. The Committee have since been advised that amending Bills to the latter Acts were introduced in the Madras Legislative Council in 1923, which purport to remove many of the anomalies against which the Chamber protested, *e.g.*, the basis of the companies' tax has been altered from paid-up capital to business turn over and each company is to be assessed in a Municipality, or local area on its business turn over in that locality, with an exemption limit of Rs. 5,000. It has also been made plain that where a Council or Local Board levies no companies' tax all companies shall be liable to pay profession tax and that where both taxes are levied only companies which are not assessed to the companies' tax shall be liable for the profession tax. At the same time no definite basis of assessment is laid down for the latter tax, the Chairman of the Council or Local Board being left entire discretion in that respect and the Committee consider that

the difficulties to which the legislation in question has given rise only serve to emphasize the undesirability of conceding similar powers to other local bodies and confirm them in their view that the the municipal taxation of such sources of income should be restricted as far as possible.

As regards the manufacturing tax on cotton, they cannot do better than refer the authors of the questionnaire to the literature published by the Millowners' Association.

The general views of the Chamber on the subject of manufacturing Excise duties are described in the answer to *Q.* 49.

Taxes not at present levied in India.

Q. 119. A number of taxes which are levied in other countries and not in India have already been referred to under the preceding questions. The following are a few others :—Taxes on business profits, capital stock of corporations, employers of labour, hotels, mines and transactions in capital, and exchange, In the event of further revenues being required to make up a reduction under other heads, do you advocate the introduction of any of these ?

Taxes not at present levied in India.

A. 119. The Committee of the Chamber would oppose the introduction of any of these taxes, which must, in the main, have the effect of restricting trade, arresting the development of the country and probably, causing unemployment.

Q. 120. Please criticize the following alternative suggestions for filling any deficiency that may arise through the abolition or reduction of existing taxes :—

(i) J. C. Jack in the Economic Life of a Bengal District, pages 133-137 : A universal income-tax, embracing every income and varying with the size of the family.

A. 120. (i) If by a universal income-tax an income-tax without any limit of exemption is to be inferred, they are not in favour of it and as regards the suggestion of granting a rebate according to the size of the family, while the principle is sound, they consider that it would be quite impracticable in India.

(*ii*) Professor K. T. Shah in Sixty years of Indian Finance, pages 327 to 334: Income-tax on agricultural incomes, succession duties, tobacco monopoly, registration fee on marriages, tax on houses, tax on motor cars and other vehicles, tax on horses, servants and other means of display, tax on betel leaf and areca nuts.

(*ii*) In their answer to *Q.* 38, the Committee have already signified that they should favour a tax on agricultural incomes, subject to certain limits of exemption. They also favour the imposition of succession or death duties, as they have stated in *Q.* 37. (See also their reply to *Q.* 137).

They agree to the principle of a tax on horses, betel leaf and areca nuts, and are not opposed to a general wheel-tax if it could be made practicable, but as previously stated, they do not necessarily subscribe to the principle that all or even several of these taxes should be imposed.

They do not favour a registration fee on marriages or a tax on houses and they regard tobacco monopoly, and taxes on servants and other means of display as being too easy of evasion to be practicable.

(*iii*) A member of the Indian Economic Association held at Patna, page 38; A tax on dowries, to vary according to the size of the dowry.

(*iii*) They do not favour a tax on dowries.

(*iv*) Professor K. V. Rangaswami Ayyangar in the Proceedings of the Third Annual Conference of the Indian Economic Association, pages 196-198: Income tax on agricultural incomes, tax on advertisements, death duties, tax on patent medicines, and on luxuries such as race horses, motor cars, and costly imported articles of consumption, universal inhabited house duty, and increment value duty.

(*iv*) They would accept taxes on advertisements and patent medicines. The former is already in existence in Bombay.

Taxes on costly imported articles of consumptions already exist to some extent, in the Import tariff.

They do not agree to the principle of universal inhabited house duty and we regard increment value duty as impracticable.

(*v*) Vakil in Financial Developments of Modern India, pages 538-541 : Export duty on jute, 25 per cent. *ad valorem* monopoly of shellac export duty on hides and skins, marriage duty of one rupee by each party.

(*v*) A limited Export duty on jute can be justified, *vide* reply to *Q.* 82, but they consider that a duty as high as 25 per cent. *ad valorem* would tend to kill the demand. From a revenue point of view they would oppose an Export duty on hides and skins and are opposed to a Marriage duty.

(*vi*) Sir Ganga Ram 'Production *versus* Reduction,' page 51, 'the land revenue should be altogether abolished substituting a produce tax of one-sixth of the value of each and every product of the land, including cereals and live animals. This tax I would charge on all such produce brought to the railway station, whether it be for provincial consumption for transfer from one province to another or for export to other countries exempting only a certain local radius intended to cover home consumption.'

Tobacco.

Q. 121. "As an object of taxation tobacco is, from a fiscal point of view, even more desirable than salt. It is widely used and the amount used by any one person is never very large, yet the aggregate revenue is large. There is in favour of taxing tobacco the argument that it is not a necessity and that if the tax leads to curtailment of consumption so much the better from the social point of view. From an administrative point of view the tax on tobacco has the advantage of being administered at very low cost."

Do you agree in the above statement of the case ?

Tobacco.

A. 121. The Committee of the Chamber cannot accept as being true of India the statement that a tax on tobacco has the advantage of being administered at very low cost. They have already stated in their answer to *Q.* 120, that a tobacco monopoly would be easy of evasion.

Imported tobacco already pays duty but it would be very difficult in their opinion, to levy a tax on all the tobacco grown in the country.

Q. 133. Specific duties are objected to on the ground that they are regressive: *ad valorem* duties on the ground that they give rise to evasion. Which class do you favour in the case of tobacco, cigars and cigarettes ?

A. 133. They prefer specific to *ad valorem* duties, for tobacco, cigars and cigarettes.

Q. 132. The rates of customs duty on cigars, cigarettes, manufactured and unmanufactured tobacco and snuff, respectively, are given in Annexure M*? If an excise were imposed upon local manufacture, at what rates would you fix it on cigars, cigarettes, manufactured tobacco, *bidis* and snuff ?

A. 132 & 135. Since India cannot produce the various qualities of tobacco that are imported, the Committee would not favour a heavy duty on imports of manufactured tobacco as preferable to an Excise duty on Indian made tobacco.

Q. 135. To what extent are Indian made cigarettes made of Indian and imported tobacco, respectively ? Would the imposition of an excise duty tend to handicap a growing Indian industry ? Would a heavy duty on imports of manufactured tobacco be preferable ?

They do not object to the principle of an Excise duty on locally manufactured tobacco for revenue purposes provided it does not handicap the local industry and can be collected without fear of evasion or undue expense.

Q. 136. Would you advocate the prohibition of wholesale and retail sale except under license ? If so, which of the following system would you adopt:—

(*a*) to give contracts for monopoly of retail vend for fixed areas ;

(*b*) to limit the number of licenses and sell them by auction ; or

(*c*) to issue licenses to all applicants on payment of a moderate fixed fee ?

A. 136. They should not object to (*c*) provided smuggling from Native States could be prevented.

* Not reprinted.

Duties on inheritance or succession.

Q.—137. Nearly all modern communities have taxes on property changing hands at death; and local Governments, politicians and economists have made proposals for the introduction of such duties in India. Do you agree that, in the event of new sources of taxation being required to replace old sources that may be condemned, such duties should be among the first to be considered?

Duties on inheritance or succession.

A.—137. The Committee feel very strongly that the introduction of such duties should be taken into consideration whether new sources of revenue are required or not.

(*Vide* replies to *Q* 37 & 120).

Q.—138. "Taxes of this kind may be graduated on any of three principles; they may vary with the size of the estate left, with the degree of relationship of those who inherit the property to the testator, or with the amount inherited by each individual heir." Would all or any of these methods be appropriate to the circumstances of India? If not, what method would you suggest?

A.—138. The Committee agree in principle to all these methods.

Q.—139. Do you agree with the following propositions?—

(1) "Taxes on inheritance ought to be levied at unchanging rates in order to secure equality in the distribution of their burden."

(2) "No personal tax can be administered with safety, facility and equity unless it covers the whole of an economic community represented by a nation."

A.—139 (3). If by Federal is to be understood the Central Government, they agree that all inheritance taxes should be administered centrally subject to a subsequent distribution among local Governments.

(3) "The most promising solution would seem to be in a system by which all inheritance taxes should be levied and collected by the Federal Government, but a distribution of the revenue arranged between the Federal Government and the several States."

Q.—140. A schedule of rates in force in different countries is attached as Annexure P.* Do you consider any of these appropriate to India ?

A.—140. The Committee of the Chamber recommend the British system for trial.

Q.—141. The following ways have been suggested of meeting the difficulties arising out of the joint family system :—

(*a*) to apply the tax to the share of the deceased ;

(*b*) to tax the whole property of the family on the decease of each managing member.

A.—141. They consider method (*a*), *viz.*, to apply the tax to the share of the deceased, to be appropriate.

Q.—142. Do you accept the proposition "that in the case of the larger landholders the administrative difficulties occasioned by the absence of any machinery for the collection of such a tax is insignificant as the law and practice of succession is analogous to that of England, and a similar machinery can be easily instituted to collect this item of revenue?"

A.—142. They accept this proposition.

Q.—144. Presumably payment would be enforced primarily by invalidating transfers of property by persons who had not secured probate or a succession certificate. Would it be practicable to enforce it in the case of

A.—144. The imposition of duties on inheritance or succession presupposes a certain standard of honesty amongst the people. There would be some difficulty in assessing the duty in the case of movable property other

* Not reprinted.

moveable property other than stocks and shares ? How could a valuation of other property be secured ?

than stocks and shares, that difficulty being present in inverse ratio to the honesty of the people but the Committee do not consider that this should be made a reason for not attempting to collect the duty.

Q.—145. If you agree that the tax should be centrally controlled what is the most appropriate agency for levying it ?

A.—145. The Income Tax Agency.

Q.—146. The tax in England is levied on all estates in excess of £100. What would in your opinion be an appropriate exemption limit in the case of India ?

A.—146. In the opinion of the Committee Rs. 1,500 would be an appropriate exemption limit in India.

Division of the Proceeds.

Q.—147. A memorandum is attached as Annexure *Q* in which the law and practice of Federal States in other parts of the world in respect of the division of taxes between the Federal and State Governments is stated. A leading writer sums up the possible plans under the following heads and recommends a combination of the second, third and fourth. Do you consider that this offers a suitable basis for a theoretically correct distribution ?

(1) The taxes are assessed by local authorities with additions for the use of the Central Government.

(2) The tax is assessed by the Central authority with additions for local purposes.

(3) The separation of the sources of revenue that is, certain taxes are utilised for central and others for local purposes.

Division of the Proceeds.

A.—147 to 149. The Committee of the Chamber are not prepared to attempt to indicate what constitutes a suitable basis for a theoretically correct distribution of taxes between Central and Provincial Governments, but they desire to re-affirm their support to the representation recently made by the Bombay Government with regard to the Meston Settlement.

(4) The division of the yield, that is, the revenues are collected by the Central authorities but a portion of the yield is assigned to the localities.

(5) The system of subventions or payments from the Central to the Local Governments or from the Local to the Central Government.

Q.—148. When the Federa Government of the United States was dependent almost entirely upon the customs revenue, it was found that it was faced with " the dreary alternative of embarrassing surplus and embarrassing deficit." Is there a danger of a similar result arising out of the fact that the revenues of the Central Government in India are largely dependent on fluctuations in trade ?

Q.—149. Is the present division, which proceeds entirely upon the basis of separation of sources, equitable as between provinces that are mainly commercial and mainly agricultural, respectively ?

Q.—152. " First among taxes naturally and almost necessarily national are taxes on exports and imports, based upon international trade and national markets and for this reason national in character."

Do you accept the above reasoning ?

A.—152. They agree that export and import taxes must be national in character.

Q.—153. When export duties are levied on goods that can be identified as the produce of a

A.—153. Subscribing as they do, in their answer to *Q.* 152, to the principle of Export taxes

particular province, do you consider that there is a case for allotting them to the province concerned ?

being national in character, it follows that the Committee of the Chamber do not agree that Export duties levied on goods that can be identified as the produce of a particular province should be allotted to the province concerned.

Q.—154. Do similar considerations obtain in relation to excise ? The Indian excise system is peculiar in so far as the policy pursued of raising the duties as high as they will go without giving rise to uncontrollable illicit practices has led to the imposition of a large variety of different rates on country spirits. The rates in the case of locally made foreign liquor, opium and hemp drugs, however, tend to equality. Would you advocate the reservation to the Central Government of a basic rate in each case subject to the right of the Local Governments to add a provincial rate and to retain the proceeds of the privilege of vend ?

A.—154 & 155. In 1918, the Chamber supported the Burma Chamber of Commerce in a representation to the Government of India urging, amongst other things, that as far as possible a uniform Excise system should be established for the whole of India and Burma.

The Committee of the Chamber would still subscribe to this principle though they realise that if prohibition is to be introduced by one province and not another, it must be necessary for the province which desires total prohibition to have the right to reach that end in its own ways, one of which might be the infliction of prohibitive duties.

Q.—155. If tobacco were made subject to taxation, would you treat it in the same way ?

It is presumed that this question refers only to liquor and drugs. If, however, excise duties on manufactures of other articles are to be included, such as is suggested in *Q.* 155, they would state their opinion that all manufacturing Excise duties should be central and centrally controlled.

Q.—156. Income-tax and succession duties are generally regarded as taxes that must be levied at uniform rates and centrally administered, because businesses are not confined to single States, while varying rates are

A.—156. They agree that Income-tax and Succession Duties should be centrally administered, They can see no reason why a division of the proceeds should not be practicable even though it may be arbitrary. It should be

apt to cause transfers of business to the localities where the tax is lightest. Do you accept this reasoning ? Do you consider that a division of the proceeds is practicable ? If so, on what principle should it be based ?

based of course on equity and in this connection the Committee would again refer to the representation of the Bombay Legislative Council with regard to the Meston Settlement.

Q.—157. Do similar considerations apply to duties on transactions levied through stamp duties? Would you draw a distinction in this case between judicial and non-judicial stamps ?

A.—157. They see no necessity to alter the arrangement made in 1923 introducing uniformity in the administration of the Stamp Act, and no reason why such duties as are now administered locally, should be centrally administered.

Q.—162. In most States, the Central, Provincial and Local Governments are not allowed to tax the property or transactions of one another. Should this principle be applied to India ? If not, can you distinguish any principles which should regulate such taxation ?

A.—162. The Committee of the Chamber are of opinion that no hard and fast line can be drawn. For example, under the existing system, Provincial Governments pay Customs duty which is a source of Central revenue and they see no objection to this.

At the same time they agree that as far as possible the various Governments should not be allowed to tax the property or transactions of each other.

Machinery of Taxation.

Machinery of Taxation.

Q.—163. "There are certain cases in which an agency of whatever nature by which a service is performed is certain, from the nature of the case, to be virtually single, in which a practical monopoly with all the power it confers of taxing the community, cannot be prevented from existing." These considerations apply to the Post Office, Telegraphs, Telephones, Irrigation, Electric Power, Water Supply, Drainage, Gas and Electric Lighting. Do you advocate State enterprise with the attendant power of taxation in such cases ?

A.—163. If the words State-Enterprise includes local authorities, the Committee consider that the Post Office, telegraphs, irrigation and water-supply are matters for State enterprise, whereas telephones, gas, electric lighting and electric power are better undertaken by private enterprise, provided the scale of charges in the license is limited, as at present.

Q.—164. The services which are or have been monopolised in other countries include pawn shops and life insurance. Would you support monopolies of any such services in India ?

A.—164. The Committee of the Chamber would not support such State monopolies.

Q.—165. Another class of monopolies consists of monopolies of articles, the production or import of which is placed under State control for the purpose of regulation. Of these Bastable writes as follows :—

" To place the manufacture of an article in the hands of the State is a strong measure, to be justified only by very cogent reasons, but where the need of revenue is great, this sacrifice of a particular business to secure complete freedom for the others may be desirable. It cannot be disposed of by an appeal to the principle of non-interference as a rule peremptorily binding on the State. The real point to be aimed at is to secure the needed revenue with the smallest amount of restriction, a result sometimes best attained through monopoly." Annexure R* gives a list of articles in respect of which monopolies are in force in different countries. Do you approve of the principle of monopoly in the case of any of these articles ?

A.—165. They would not recommend an extension of the monopoly system.

Q.—166. The present administration of salt, opium and hemp drugs in India is based largely on monopoly, while in the case of spirits, a monopoly of wholesale supply is given where the contract supply system is in force. Would you recommend any extension of these features of the system ?

A.—166. Except for reasons unconnected with revenue, *e.g.*, the control of the production of quinine, they repeat that they would not recommend the extension of the monopoly system.

* Not reprinted.

Q.—167. The following statement sums up the result of experience in the United States of America :—

" Conditions of administration are about as important as the rate of taxation in determining the success or failure of property and income-taxes. Under a purely local system of administration there never was and never will be a generally satisfactory assessment of either income or property, for reasons perfectly familiar to us all. Central control of the process of assessment is necessary for the successful operation of either a property or an income-tax, and hardly more so for the one than for the other."

Do you think it is applicable *mutatis mutandis* to conditions in India ?

A.—167. They accept the statement as applicable *mutatis mutandis* to conditions in India.

THE EFFECT ON TRADE OF THE HEAVY PROGRAMME OF DEVELOPMENT.

No. 1524-333 *of the* 18*th June,* 1925.

From the Chamber to the Secretary to the Government of Bombay, Finance Department.

Government is probably aware, that a feeling of disquietude exists in Bombay to-day, which cannot be entirely attributed to trade depression, as to the ultimate burden that may be placed on the trade, industries and finances of Bombay by the heavy programme of Development now in contemplation, and the Chamber has recently been urged

by a member to make a comprehensive review of the situation. In his letter the member says :—

> "There is a very general feeling that not only the shipping but also the milling industry of Bombay are in danger of being crippled by the taxation which is or is to be imposed upon them by the necessities of the Municipality, the Port Trust and other public bodies; the finances of these bodies are extremely complicated and we do not know that they are all even now available but we think it is time for the Chamber to take steps to ascertain as far as possible the ultimate burden, which under the present programme, will fall upon the trade and citizens of Bombay, in order that it may be in a position to advise Government how these burdens may be met with the least possible disturbance."

2. My Committee, who are fully alive to the importance of these considerations, have endeavoured to compile from the printed information available some statistics regarding the financial commitments of the public bodies entrusted with the development of Bombay and have embodied them in a memorandum, a copy of which I am directed to forward herewith. The irrigation works now being undertaken in the Presidency, inasmuch as they entail capital expenditure of considerable magnitude, are included in this survey.

The sources of information consulted include *inter alia:*—

Budget of the Government of Bombay for 1925-26.

Bombay Administration Report for 1922-23.

Improvement Trust Administration Report for the year ending 31st March 1924.

Report of the Working of the Development Directorate for the year ending 31st March, 1924.

Interim Report of the Advisory Committee to the Development Directorate.

Preliminary and Final Reports of the Retrenchment Adviser to the Municipality.

My Committee have found it a little difficult to arrive at the facts required and I am to request that any inaccuracies in the figures or in the presentation of the facts deducted therefrom may be corrected.

3. At the end of the memorandum it is suggested that two questions arise for consideration, and I am to draw the particular attention of Government to the second of these, *viz.* :—

> "What effect will the local borrowings excluding irrigation, have on the trade of the port. Can the latter pending fruition of the schemes, bear the heavy annual charge on such commitments ?"

My Committee feel that the position of Bombay *vis-a-vis* other ports in India has been undergoing important modification during recent years and that the time has now come to take stock of the position. But at the same time, not having an intimate knowledge of all the facts, they find it extraordinarily difficult to formulate a correct answer to the above question.

They presume, however, that Government must have carefully weighed all the pertinent facts before embarking on their own programme of development or permitting the heavy programme undertaken by other bodies.

I am therefore to say that my Committee would be glad if Government could give their appreciation of the whole situation from a financial point of view, illustrating their observation with figures as far as possible.

My Chamber would then be in a better position to consider what the probable ultimate effect of the capital expenditure involved is likely to be on the trade of Bombay or of the Presidency generally.

Memorandum regarding the effect of the heavy Programme of Development on the trade, industries and finances of this Presidency and on the finances of India generally.

GOVERNMENT OF BOMBAY.

Development and Irrigation Schemes.

Original total estimate Rs.60 crores, *viz.*—

		Rs.
Bombay—Back Bay and East Colaba	..	8½ crores.
Housing Schemes	.. ..	9½ ,,
Suburban Schemes	.. ..	12 ,,
		30 crores.
Presidency—Irrigation	.. .. ..	30 crores.

NOTES.

Back Bay and East Colaba—

Back Bay	.. .. ..	7½ crores.
East Colaba	.. .. ..	1 crore.
		8½ crores.

After having spent Rs.6¾ lacs on East Colaba, of which Rs. 4¾ lacs represented compensation for land, this scheme was shut down, *pro tem.* The area to be reclaimed was 131·75 acres out of which 84.84 acres (*i.e.*, 4 lacs sq. yards) were to be building sites.

As regards Back Bay, the area to be reclaimed is 1,145 acres, which is to be disposed of as follows:—

Military land	.. ..	265 acres.
Parks and Roads	.. ..	426 ,,
Building sites	.. ..	454 ,,
		1,145 acres.

The building sites amount to about 22 lacs sq. yards and are expected to cost Rs.30 per sq. yard. (In this connection it is interesting to note that it costs the Improvement Trust between Rs.5 and Rs.6½ to acquire land) and the latter controls 2,758 acres, *i.e.*, 19 per cent. of the total area of the City and Island. The Military authorities have agreed to pay a price equal to Rs.45 per sq. yard for their land.

In his Budget speech in February 1923, the Finance Member made the following forecast of recoveries under the combined Back Bay and East Colaba schemes, *viz*:—

		Rs.	
1927	..	2½	crores—Sale and exchange of Military land.
by 1930-31	..	1½	,, —Sale of land.
by 1935	..	4½	,, — Do.
		8½	crores.

That programme was to leave Government with 6 lacs sq. yards. still to be disposed of, which would be profit, worth several crores.

East Colaba is now closed down until such time as Back Bay nears completion. Obviously the success of Back Bay must now depend on :—

(*a*) the cost of filling in ;

(*b*) the ultimate selling price of the land.

It would appear that Government will not be able to put land on the market at anything like the speed contemplated. This might lead to financial disaster. A programme of 30 years instead of 12 years would appear to be more probable.

As it is, the Development Department's Special Advisory Committee has advised that that part of the scheme appertaining to the making of Roads, Draining and Lighting, which is to absorb Rs.2·10 crores, should be proceeded with gradually, *i.e.*, as land is wanted.

Up to the end of December 1924 the total expenditure on the Back Bay scheme was Rs.4·68 crores.

Housing Scheme.—The original scheme was to build 50,000 one-room tenements not later than 1928-29 at a cost of Rs.9 crores. The cost of construction and maintenance were to be met out of rents and any deficit was to come out of the Cotton Cess of Re.1 per bale.

Government has now declared its intention of only completing 16,880 tenements (*i.e.*, 211 chawls) at a cost of Rs.3½ crores. This work will be complete by June 1926, after which the matter of further building will receive reconsideration.

Suburbs.—The original programme was to spend Rs.12 crores over a period of 15 years, *i.e.*, up to 1938, expenditure to be regulated according to the financial success of the scheme. The expenditure was to be recouped as the work progressed so that at no time would the total debt outstanding approach Rs.12 crores.

This work has, as far as possible, been shut down *pro tem.* Apparently about Rs.143 lacs had been spent up to March 1924, about Rs.38 lacs is being spent during 1924-25 and about Rs.21 lacs will be spent in 1925-26, making a grand total of just over Rs.2 crores.

The actual schemes sanctioned by Council amount to about Rs.3¾ crores, so that Government have the power to spend about Rs.1¾ crores still, without fresh sanction.

Irrigation.—The original schemes, including the Sukkur Barrage, were to cost Rs.30 crores spread over a period of 15 years, *i.e.*, up to 1938.

According to the Budget speech in February, 1923, this figure was to be divided as follows :—

	Rs.
Present Deccan	7·5 crores.
„ Sind	3·5 „
Future Deccan	2·5 „
„ Sind	16·5 „
	30 „

Since then, apparently, Rs.39 lacs have been spent on Future Deccan schemes and Rs.142 lacs on Future Sind. The expenditure remaining on sanctioned schemes, as at the end of March 1925, is therefore about—

	Rs.
Future Deccan	2 crores.
„ Sind	15 „
	17 „

The Deccan schemes are to be finished by 1926 and the Sukkur Barrage considerably later.

To sum up, then, Government's total commitments are Rs.60 crores, *viz.*—

Rs.30 crores .. .. .. Development.
„ 30 „ .. .. .. Irrigation.

As regards the former the present programme is—

	Total Estimate.	Spent up to 1924-25.	To spend.	Held up *pro tem.*
	Rs. Crores.	Rs. Crores.	Rs. Crores.	Rs. Crores.
Back Bay	7½	4·68	2·82	
East Colaba	1	·06	....	·94
Housing Schemes ..	9½	1·19	2·31	6·00
Suburban Schemes ..	12	1·79	1·96	8·25
	30	7·72	7·09	15·19
Irrigation.				
Sind	20	4·92	15·08	
Deccan	10	7·89	2·11	
	30	12·81	17·19	
Total Irrigation and Development ..	60	20·53	24·28	15·19

Loan position as between the Bombay Governmen and other local bodies, *viz* .:—

(1) The Development Department.

(2) Municipality.

(3) Port Trust.

(4) Improvement Trust.

	Debt due to Government as at 1-4-1924.	Loans during 1924-25.	Loans Budgetted for in 1925-26.	Total.
	Rs. Crores.	Rs. Crores.	Rs. Crores.	Rs. Crores.
Development Department	9·68	2·35	2·00	14·03
Municipality	6·70	1·50	2·00	10·20
Port Trust	4·08	·50	·25	4·83
Improvement Trust ..	6·76	1·00	1·20	8·96
	*27·22	5·35	5·45	38·02

*(Includes Bombay Development Loan, 1920, Rs.9·39 crores.)

The annual charges on 38 crores would amount to Rs.2·16 crores, the cost of the Sinking Fund in connection with unproductive expenditure, which is insisted upon by the Government of India, would amount to 9.39 lacs, and the accumulated Sinking Fund to date amounts to Rs.42·18 lacs.

In respect of the above, the Bombay Government borrowed from the Central Government up to 1924-25, Rs.23·18 crores and proposed to borrow a further Rs.5·45 crores in 1925-26. The balance came from the public in the shape of the Development Loan.

Loan position of the Local Bodies.

Up to the end of 1923-24 the position was as follows :—

	Borrowed from the public here and in United Kingdom.	Borrowed from Local Government.	Total.
	Rs. Crores.	Rs. Crores.	Rs. Crores.
Development Department	*Nil.*	9.68	9.68
Municipality	7·73	6.70	14.43
Improvement Trust ..	6·70	6.76	13.46
Port Trust	18·58	4.08	22.65
	33·01	27·22	60·22

Further borrowing from the local Government made during 1924-25 and contemplated during 1925-26 were :—

	1924-25.	1925-26.	Total.
	Rs. Crores.	Rs. Crores.	Rs. Crores.
Development Department	2·35	2·00	4·35
Municipality	1·50	2·00	3·50
Improvement Trust ..	1·00	1·20	2·20
Port Trust	·50	·25	·75
	5·35	5·45	10·80

At the end of 1925-26 the following amounts will still remain unprovided for, *viz.*—

Development Department ..	15·97 crores.
Municipality	5·50 ,,
Improvement Trust	4·80 ,,
Port Trust	*Nil.*
	26·27 ,,

Making a grand total, in contemplation, of 97·29 crores, out of which only Rs. 15 crores of the Development Department has been officially announced as being "held up."

Port Trust.

	Rs.
Nett debt at the end of 1923-24	22·65 crores.
Income last year	261 lacs.
Expenditure	270 lacs.

No big new schemes under consideration except the new Dock which has not yet been discussed by the Board of Trustees, but fresh borrowings of Rs.75 lacs up to the end of 1925-26 are contemplated.

Municipality.

In the absence of any published estimates of complete schemes it is a little difficult to arrive at correct Municipal figures.

The total debt in 1923-24 was Rs.14·43 crores, and this figure was expected to rise to Rs.18·53 crores by 1924-25.

It would appear from Sir M. Visvesvaraya's report that the Municipality contemplated spending a minimum sum of Rs. 9 crores, subsequent to 1923-24, a programme that would bring them outside their borrowing limit (*viz.*, Rs .22·72 crores which is calculated on the basis of double the rateable value of property within the city) and would have the effect of making expenditure considerably outrun income, thereby necessitating fresh taxation.

	Rs.
Income last year	313 lacs.
Expenditure ,, ...	311 ,,

Of this income Rs.14·25 lacs comes from the cotton cess
Rs.20·00 ,, ,, ,, town duties
both of which are virtually transit taxes.

Improvement Trust.

According to the 1924 Administration Report, the Trust commenced work in 1898 and up to 1924 had spent about Rs.18·5 crores on land acquisition and works. During the same period, property worth about Rs. 5 crores had been disposed of.

The present programme provides for a further expenditure of about Rs. 7 crores.

The Trust is self-supporting except for the Municipal contribution which now amounts to about Rs. 19 lacs a year. All property is valued in the balance-sheet at cost plus subsequent expenditure.

Last year the nett revenue was Rs.71½ lacs, *viz.* :—

	Rs.
Land Revenue	44½ lacs.
Municipal Revenue	19 ,,
Interest on Investments	8 ,,
	71½ lacs.

The expenditure was Rs.88 lacs, the deficit being smaller than was expected.

Between 1898 and 1924 the Nett Surplus on revenue account was Rs. 112½ lacs, which after making certain payments to Government became Rs.91½ lacs.

The Nett Debt at the end of 1924 was Rs. 13·46 crores.

Summary.

Adding the contemplated expenditure on Local Bodies to that of irrigation, a total expenditure of 127·29 crores is arrived at, out of which the Bombay Government has held up the expenditure of Rs.15 crores of local Development.

Two questions arise for consideration, *viz.* :—

(1) What effect are such heavy borrowings having or likely to have on the Indian Money Market. Other provinces also have large development programmes and the temporary removal of such a large quantity of the country's liquid resources must presumably be contributing materially towards monetary stringency.

The effect of the removal is not at first obvious inasmuch as the money obtained does not, nominally, go out of circulation. But presumably it finds its way largely into the hands of those who do not circulate it and is lost for the time being to traders, while that part of it which is spent out of India must cause definite stringency even if the effect is only to stop the normal expansion of the currency. In this connection the heavy outlay on the various Tata schemes should also be borne in mind.

(2) What effect will the local borrowings, excluding irrigation, have on the trade of the Port. Can the latter, pending fruition of the schemes, bear the heavy annual charge on such commitments ?

In this connection, it should be borne in mind that the Improvement Trust and the Development Department's borrowings, made or under contemplation, *viz.* Rs. 20·46 and 30 crores respectively, are not a charge on revenue, except to the extent of the Municipal contribution of Rs.19 lacs to the Improvement Trust and the Cotton Cess contribution of Rs.20 lacs to the Development Department.

The Port Trust borrowings (23·40 crores) can be said to be self-supporting only to the extent that they do not cause diminution of trade.

The Municipal borrowings made or under contemplation (23·40 crores) are almost entirely paid for by taxation, and in addition, the Municipality receives Rs. 14·25 lacs from the Cotton Cess.

THE COST OF HANDLING GOODS IN BOMBAY.

Report of an investigation made into the cost of handling goods imported and exported via Bombay, with a view to determining whether the excessive cost of Bombay as a port is driving border line trade to other ports.

In July 1924 a member of the Chamber cent to the Committee a copy of a letter addressed to the Bombay Port Trust in which certain figures were set out purporting to show that trade was being diverted to Karachi from Bombay owing to the cost of handling goods in the former port being so much cheaper than in the latter. The Committee were disposed to take a serious view of the matter but before a letter could be addressed to the Port Trust on the subject, further information was needed and this resulted in the whole matter being held up until the middle of this year.

The points that occurred to the Committee were (*a*) that there was apparently no systematic comparison made of the scale of rates and charges in force in Bombay and in other ports, with a view to tracing the relationship between fluctuations in the volume of trade passing through Bombay and other ports; (*b*) that while figures were published showing the total value and number of packages of each commodity passing through the port no figures were produced to show the percentage of packages in relation to the total volume of exports out of or imports into India for the year.

It appeared to the then Committee that it was impossible to say whether trade was being diverted from Bombay to other ports without a comparison of the annual percentages firstly of the various items of export in relation to the total exports from India, and secondly of the various items of import in relation to the total imports into India. The annual volume figures ordinarily published might quite well show progressive increases in trade in a certain commodity and yet at the same time disclose a very unsatisfactory percentage

decrease in relation to the total volume of trade in that commodity, and the Committee felt that the Port Trust should make a practice of examining at least once a year the comparative rates and charges and trade volume percentages and that the results of their examinations would, if published, be of the greatest interest and use both to themselves and to the commercial community in general.

In September 1924, the matter was carried a stage further when some figures were placed before the Chairman of the Port Trust by a member of the Board of Trustees setting out comparative charges in Bombay and Karachi on Cotton and seeds; these figures again purported to show that Bombay was at a great disadvantage as compared with Karachi in the matter of charges.

The Port Trust Executive in dealing with these figures, pointed out the difficulty of establishing an exact comparison between the charges at the various ports, and, owing to the practice of including different services in one charge, the difficulty in reducing the comparative charges to a common denominator. They pointed out certain errors of deduction in the figures set out by the members of the Board of Trustees but even then the figures as revised in the light of the Port Trust Executive's criticisms showed very clearly the great disadvantage under which Bombay was suffering in relation to Karachi. In conclusion the Port Trust Executive asserted that it was not possible to say, in a land of long distances such as India, that the incidence of high charges in one port diverted trade to another as there were too few ports for this to happen, except in isolated instances. They pointed out that geographical and climatic conditions must weigh heavily in the scale and that these were conditions over which no control could be exercised.

While it had to be admitted that geographical and climatic conditions did weigh heavily in the scale, the Committee were far from being convinced that the incidence of charges in Bombay was having no effect on the trade of the Port.

The 1924 Committee, in short, were not satisfied with matters as they stood. The Port Trust Executive's comments did not appear to go to the root of the matter, but beyond extracting percentage figures of some of the main crops, *viz.*, grain, pulse, flour, seeds, sesamum and raw cotton, over a period of three years (1921-22 to 1923-24) showing the percentage share of Bombay's trade in relation to those of Sind, Bengal, Madras and Burma, nothing further was then done.

In June 1925, however, the Committee determined to make further investigations and to endeavour to carry matters to a conclusion and the whole question was referred to the three Sub-Committees of the Chamber, *viz.*, the Docks and Railways, the Shipping and Export and the Import Sub-Committees for their advice and assistance. The terms of reference to these Sub-Committees were contained in a note addressed to them by the President under date 18th June 1925, a copy of which is attached hereto (*Appendix* A).

The labours of the Sub-Committees are now complete and this report is based on the facts and figures collected by them, and it is therefore only proper to record the thanks of the Committees to them for the great amount of time and trouble which they have given to the matter.

In framing the report the problem has been approached from three points of view, *viz*:—

1. *Exports.*—Covering the trade figures and the comparative cost of handling goods in the different ports.
2. *Imports.*—The trade figures and the comparative cost figures.
3. *Railways.*—The comparative cost of transport to and from the different ports and the question of inter-port trade border lines.

It was considered whether an investigation into the comparative cost of working steamers in Bombay and other ports, *e.g.*, pilotage, dock dues, cranage, etc., would be germane to

this report and while these costs must be reflected in the steamer freights charges, and it is to be presumed that the Steamship Companies would be the first to protest if the local charges were unduly high, it was felt that it would be useful to record how actual shipping costs in Bombay compare with other ports and a comparative statement is therefore appended hereto (*Appendix* B).

The conclusions reached under the aforementioned three headings are now set out as under :—

EXPORTS.

Attached hereto is a list showing the total annual exports of cotton, wool, hemp manganese ore, myrabollams, wheat, gingelly seed, linseed, rapeseed, castorseed, groundnuts and cottonseed from Bombay, Karachi, Calcutta and Madras from 1911-12 to 1924-25 inclusive and the totals converted into percentages (vide *Appendix* C).

In connection with the list the following points will at once be noticeable, *viz.* :—

Cotton.—While Bombay's percentage is still what it was before the war, it has declined progressively during each of the last three years, while those of Karachi and Madras have increased.

Wool.—Bombay's figures are well above pre-war but the percentage has declined during each of the last three years.

Hemp.—In hemp Bombay's figures are substantially lower to-day than they were pre-war but this is probably to a great extent due to the fact that the Bombay hemp crops and those of the Central Provinces which come to Bombay have been grown in smaller quantities.

Manganese ore.—Bombay has lost a large portion of this trade to Calcutta.

Myrabollams.—After registering a considerable decline the Bombay figures are now, apparently, recovering.

Wheat.—Bombay's figures to-day are still badly below her pre-war figures, but the percentage during the last three years has been steadily increasing.

Gingellyseed.—Bombay is more than holding her own.

Linseed.—Bombay is more than holding her own.

Rapeseed.—As compared with pre-war Bombay's figures have declined seriously but a progressive increase in the percentage has been recorded during the last three years.

Castorseed.—Bombay's figures show a substantial decline as compared with her pre-war figures, and the decline would appear to date from 1922-23. It is interesting to note that during 1922-23 and 1923-24, Madras registered an advance equivalent to Bombay's decline whereas in 1924-25, Madras has lost ground to Calcutta.

Groundnuts.—In this commodity the Bombay figures have declined seriously and Madras has registered a corresponding gain.

Cottonseed.—Bombay has lost ground as compared with pre-war, mainly to Karachi.

It is believed that these percentage figures will be of the greatest interest and should be examined and commented upon annually by the Port Trust. It is felt that if these figures and their comments were made public, not only would a timely warning be given to the merchants dealing in the commodities in question if it was found that ground was being lost but that the result would be that special effort would be made by all concerned to recapture lost positions. At present trade figures are only studied from the point of view of an increase or decrease in totals, which is clearly insufficient.

A study of these figures makes it perfectly clear that Bombay's chief competitor is Karachi and in consequence the question of Karachi competition is dealt with fully under the

Railway Section of this report. Competition with the other ports, except in the case of manganese ore with Calcutta and, to a minor cotton with Madras is not so marked, nor is it so easy to diagnose. The fact remains, however, that there is a tendency for trade from border line districts to stray to the other ports, as, for example, hemp from Philibit and the Central Provinces and myrabollams from the Central Provinces to Calcutta and cotton for Japan from the United Provinces and Central Provinces also to Calcutta. This side of the problem can be investigated partly by an examination of specific cases and partly by relying on the Railway records which show clearly the position of the trade border line between any two ports and any tendencies for those border lines to shift nearer to one port and further away from another. This matter again is dealt with further on in the report under the Railway Section.

Having examined the actual trade figures, it is next necessary to investigate the comparative cost of handling and shipping goods for export from Bombay, Karachi, Calcutta, Madras and Marmagoa. The Executive of the Bombay Port Trust, when commenting on this matter last year, pointed out that it was difficult to establish an exact comparison in view of the difference of service and facilities given and declared that any attempted comparison must be misleading. While it may be correct to say that an exact comparison is impossible, it would appear that for our purposes an exact comparison of the items comprising the total charges of each port is not necessary. All that concerns the merchant is that he can buy produce at a given rate up-country and that it costs him one sum to ship a given quantity of those goods *via* Bombay and another sum to ship the same quantity of goods *via* another port. For example, Karachi is admittedly a cheaper port than Bombay. The former has almost unlimited land for storage in the open at cheap rentals with little risk of damage by weather owing to its phenomenally low rainfall, whereas Bombay is congested, especially in the neighbourhood of the docks, and expensive godowns are necessary to contend with the monsoon. Again, the docks in Bombay have to be of sound construction, costing a great deal of money, whereas the jetties erected at Karachi hitherto

are of a temporary and inexpensive character. The docks in Bombay do not enable such a quick turn round of steamers as in Karachi. Office rents, premises, staff, labour and insurance are all cheaper in Karachi than in Bombay, and finally whereas it is possible for one railway in Karachi to handle the dock traffic up to the point of shipment, in Bombay the position of the docks and the existence of more than one railway makes it necessary for the produce yards and docks to be served by a separate railway, a matter which is dealt with further under the Railway Section of this report. But whether or, for that matter, why Karachi, or any other port, is a cheap port as compared with Bombay does not really concern us in this enquiry. It is only for us to say what the comparative total costs of handling goods in the different ports are, and it is for the Bombay Port Trust to investigate the details comprising the totals and to discover whether any reduction can be made in their charges so as to bring the Bombay charges more into line with those of other ports.

In dealing with this matter the leading export firms have been good enough to furnish us with detailed figures of actual costs at the different ports. It will be appreciated that the information thus given is of a confidential character and cannot be disclosed in a report of this nature, but a fair average has been taken of the totals supplied by the various firms and in the table that follows are set out figures showing the comparative cost of shipping produce from five ports, excluding establishment and godown charges, *viz.*:—

Goods.	Bombay.	Karachi.	Calcutta.	Madras.	Marmagoa.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Per.
Cotton ..	254	130	..	137	..	100 Bales.
Wheat ..	225	163	219	..	..	100 Tons.
Heavy seeds ..	224	169	219	..	..	100 ,,
Groundnuts ..	275	..	..	222	*Nil*	100 ,,
Cottonseeds ..	232	138	..	..	*Nil.*	100 ,,
Manganese ore ..	287-8	..	200	..	..	100 ,,

In connection with the above the following points should be noted :—

(*a*) Bombay, on an average, is by far the most expensive port, especially so regarding cotton because of the non-refundable town duty of Re.1 per bale as compared with a small terminal tax of 2 annas 6 pies in Karachi and no taxes in either Madras or Calcutta.

(*b*) In the case of produce shipped *via* Marmagoa, it is understood that the railway brings it alongside steamers and ships it free of charge.

(*c*) Establishment charges have been excluded from the above figures because they are difficult to compare, but they must be taken into consideration in examining the problem as a whole, as local conditions are, and must continue to be, an important factor. Those figures that have been investigated show that establishment charges in Bombay are considerably in excess of those obtaining in Karachi and Madras.

Imports.

In dealing with imports the costs of importing three standard articles, *viz.*, piece-goods, sugar and copper and yellow metal *via* Bombay, Karachi, Calcutta and Madras have been examined.

It is felt that figures showing the percentage of Bombay's imports in relation to the total imports into India do not serve quite the same purpose as the similar figures relating to exports, inasmuch as the import figures are affected by many factors other than that of the cost of handling and storage. For example, Bombay has a large mill industry and imports of piece-goods *via* Bombay are affected to a greater extent by local mill prices than are imports of piece-goods into Calcutta or Karachi. At the same time these figures are of interest especially in regard to sugar and metals, and they are therefore reproduced in this report in a list in similar manner to exports (vide *Appendix* D).

Comments on these particular figures are naturally difficult but Bombay would appear, on the whole, to be holding its own in the import trade.

Following this, a statement has been produced, showing as far as possible the comparative costs of handling goods imported *via* Bombay, Calcutta and Karachi.

Here again the leading firms of importers have very kindly supplied a wealth of useful information regarding these costs, the details of which are of course confidential but owing to variations in the methods of levying charges in the different ports and the different methods of handling the goods once they are landed, it is not an easy matter to make a general comparison and it has been found quite impossible to include the Madras figures as they are not in any way comparable with those of Bombay.

It must therefore be understood that the figures given below must be taken as being approximately correct only, *viz.* :—

		Piece-Goods.	
Wharfage	Calcutta	pies 2 per package cheaper than Bombay.	Karachi 7 annas dearer than Bombay.
Cartage	,,	annas 4 per package cheaper than Bombay.	Karachi 9 annas cheaper than Bombay.
Warehouse storage ..	,,	annas 3 per package dearer than Bombay.	Karachi same as Bombay.
Cartage from warehouse to railway.	,,	annas 6 per package cheaper than Bombay.	Karachi 9 annas cheaper than Bombay.
		Sugar.	
Wharfage	Calcutta	annas 4 per ton dearer than Bombay.	Karachi 4 annas per ton dearer than Bombay.
Town Duty	,,	no town duty ..	Karachi 7 annas and 9 pies per cwt. cheaper than Bombay.
Cartage to warehouse or railway.		Rs. 3-4 per ton cheaper than Bombay.	Karachi Rs. 3 per ton cheaper than Bombay.
Warehouse storage and rent,	,,	about annas 5 dearer than Bombay.	Karachi annas 4 dearer than Bombay.
Cartage from warehouse to railway.	,,	about Rs. 2 per ton cheaper than Bombay.	Karachi Rs. 2 per ton cheaper than Bombay.
		Copper and Yellow Metal.	
Wharfage	Calcutta	4 annas per ton cheaper than Bombay.	Karachi annas 4 per ton cheaper than Bombay.
Cartage to warehouse or railway.	,,	Re. 1-2 per ton cheaper than Bombay.	Karachi Rs. 2-8 per ton cheaper than Bombay.

It will be seen from these figures that the cost of handling imported goods in Bombay is on the whole slightly greater than in Calcutta and Karachi and it must also be remembered that office rents, premises, staff, labour and insurance are all cheaper in Karachi than they are in Bombay.

A further point to which it is desirable to draw attention is the loss to Bombay trade consequent upon the diversion to Kathiawar of large quantities of matches, sugar and silks, in order to avoid Imperial Customs Duties, which goods would ordinarily pass through Bombay and help to lighten the burden of local overhead charges.

And finally it must be borne in mind that the cost of imports is affected by the sea freight cost to the different ports. A comparative table is appended hereto (*Appendix* E) detailing the cost of sea freight to the different ports from the United Kingdom and the Contingent from which it would appear that Bombay, in this connection at all events, has a slight advantage over the other ports.

Railway Costs.

The next stage in the investigation is an examination of the comparative railway freights for the various commodities in and out of Bombay as compared with Calcutta, Madras, Karachi and Marmagoa and of the exact trade border lines between Bombay and the other ports.

This is admittedly a difficult problem for the mercantile community to investigate and the Committee are correspondingly grateful to the Executives of the G. I. P. and B. B. & C. I. Railways for the very interesting notes they have submitted in this connection (vide *Appendices* F *and* G).

These notes disclose certain disquieting features and it is almost impossible to determine, except in certain well-marked instances, whether the diversion of traffic from Bombay to other ports is due to railway freights or to the cost of handling goods in Bombay, but it seems probable that the bulk of the diversion is due to the excessive cost of handling goods in Bombay. This view is borne out by the two very

interesting statements prepared by a member of the Docks and Railways Sub-Committee setting forth the comparative charges on 100 bales of cotton and 100 tons of seeds respectively landed at Bombay and Karachi from various up-country stations (vide *Appendices* H *and* I). It will be seen that in the case of cotton the difference in charges other than freight amounts to Rs. 109-6-0 per 100 bales and in the case of seeds to Rs. 132-7-0 per 100 tons. We are assured that the two local railways are very much alive to the whole situation and make every effort possible to attract traffic to Bombay. It must be remembered, however, that the direction of traffic is not wholly determined by freight levels for it will often be advantageous to pay a slightly higher freight in order to reach the most important market where the produce will enjoy the benefit of competitives prices. Thus it may be said that, other things being equal, cotton will tend to come to Bombay and grain to Karachi. This point is brought out in the Report of the Royal Commission into the Railway and Tramway Services of New South Wales, 1924, an extract from which is reproduced in *Appendix* J.

An expansion of trade between the Punjab and Karachi is only to be expected of course and as the crops in the Punjab increase, the trade of Karachi port must be expected to increase. But the diversion of seeds from Rajputana and the United Provinces to Karachi is disconcerting.

Manganese ore is an article however in connection with which Bombay is clearly penalised in respect of railway freight, for the freight, for example, from Tumsar Road Station to Bombay (570 miles) is Rs. 12-1-0 per ton, whereas from the same station to Calcutta (653 miles) the freight is only Rs. 11-10-0 per ton. And in connection with this it must be remembered that shipping charges in Bombay for manganese ore amount to Rs. 2-14-0 per ton as compared with Rs. 2 in Calcutta.

One further Railway problem requires investigation to make this report complete and that is the question of costs over the Port Trust Railway, but as this matter was to some extent under investigation by Mr. Lloyd Jones, recently, in connection with the question of railway terminal charges

in Bombay, it is proposed that no further action should be taken in this connection until the result of Mr. Lloyd Jones' investigations are made public.

Conclusion.

The only conclusion that would appear possible after studying this report is that certain trades are being gradually diverted from Bombay to other ports and joint action to prevent this diversion would appear desirable. It should be carefully noted that the scope of this investigation has had to be limited and it is fully realised that many of the smaller trades which have not been touched on in this report, may be suffering from heavy port charges, and it is suggested that it will be advantageous if members of the Chamber will make a point of directing the Secretary's attention now and in future to any Bombay instances where trade is being diverted from or to any other port in order that the matter may be immediately investigated and taken up by the Chamber's representatives on the Board of Trustees of the Port of Bombay. Further action on the part of the Chamber is hardly possible until the views of the Port Trust on this report are available and until information regarding the cost of working the Port Trust Railway system has been received by the Committee.

The Committee, having carefully considered the facts disclosed by this investigation, decided:—

1. That copies of the report should be sent to all members of the Chamber.

2. That copies should be forwarded to the Bombay Port Trust for the information of the Trustees, with a request that the whole matter may receive urgent attention and that the Chamber may be favoured with their views thereon.

3. That copies be forwarded to the Local Government and the Municipal Commissioner for information.

APPENDIX A.

BOMBAY, 18*th June*, 1925.

FROM THE PRESIDENT TO MEMBERS OF
THE DOCKS AND RAILWAYS SUB-COMMITTEE.
THE SHIPPING AND EXPORT SUB-COMMITTEE.
THE IMPORT SUB-COMMITTEE.

THE impression is rapidly gaining ground that Bombay, as a port, is more expensive than other ports and that in certain instances this extra expense is driving border line trade to other ports.

If it is really correct that the cost of handling certain trades at Bombay is so heavy as to cause diminution of the volume of those trades in favour of other ports it is high time that the facts were made public in order to give the commercial community the opportunity of saying how best the burden of charges can be distributed in their opinion so as to stop this diminution. Equally, if it is not correct, it is just as well that the commercial community should know it.

Every effort is now being made by the Chamber to bring about retrenchment in the big spending bodies of Bombay such as the Bombay Government, Development Department, the Municipality, the Improvement Trust and the Port Trust, but I think we should go further and ourselves investigate whether any trade or trades are being lost to Bombay through the cost of handling those trades. With more precise information before us we should be in a better position to offer suggestions or advice to Government and the Port Trust, if any trades are being lost, as to how those trades should be recovered.

Such an investigation would require attention from four points of view, *viz.* :—

1. An investigation into the comparative cost of shipping certain standard exports such as cotton, wheat, seeds, etc., at the ports of Bombay, Calcutta, Karachi and Madras respectively. By shipment I mean the total cost including godowns and Port Trust Railway charges and, of course, insurance.

This part of the work could be done by the Shipping and Export Sub-Committee.

2. An investigation into the comparative cost of importing certain standard imports such as piece-goods, sugar, metals, etc., at the four ports above-mentioned, the charges commencing from the time of discharge from the ship.

This could be carried out by the Import Sub-Committee.

3. Assuming that it is border line trade that is most affected, a precise knowledge is required of the exact border lines between Bombay and the other three ports, from a railway point of view, together with the comparative railway freights for the various commodities from those points to the four ports.

In this connection it is interesting to note that it is said that the border line between Bombay and Madras has moved 50 miles nearer to Bombay in the last few years, showing that Madras or Tuticorin is taking some of our trade.

This part of the investigation could be done by the Docks and Railways Sub-Committee.

(I would note here the very general impression that the Port Trust Railway is not run economically. This question generally has the attention of your representatives on the Port Trust, but it would be interesting to know exactly how the incidence of the Port Trust Railway charges affects the trade of the port).

A further point which the Docks and Railways Sub-Committee might investigate is the actual cost of labour, working cranes, etc., in Bombay as compared with other ports. A note might also be made, in consultation with the Shipping and Export Sub-Committee, of the comparative costs in the four ports of handling ships.

4. The final stage would be the co-ordination of the figures to be obtained by the three Sub-Committees and the preparation of figures showing the comparative trade of the four ports over a period of years, in the articles examined, as compared with the total crops or the total imports of these years.

This work could be done in the Secretary's office and conclusions could then be drawn in consultation with the three Sub-Committees.

In connection with this suggested investigation I have only to add that a commencement was made by last year's Committee, when it was proposed to write to the Port Trust on the subject, but the matter was never concluded. A file is circulated herewith showing comparative trade figures of the various exports over a period of three years, which are fairly complete, and certain figures showing comparative costs of shipping goods from Bombay and Karachi with notes thereon by the Port Trust. These figures and notes will be found helpful. The Port Trust point out that it is difficult to establish exact detailed comparative charges. This is correct, but all that *we* want is the total comparative costs, together with a note showing how the total is arrived at. There should be no difficulty in producing these.

In conclusion, I can only express the hope that the Sub-Committees will agree with me as to the importance of carrying out this investigation before it is too late. For the future, we might suggest that the Port Trust themselves compile figures of this sort annually.

I have only one other suggestion to offer and that is that the Shipping and Export Sub-Committee and the Docks and Railways Sub-Committee should each meet and elect their own Chairman who could direct their work in this investigation.

The Import Sub-Committee has already its own Chairman and meets regularly and its advice to the General Committee is of the greatest use.

APPENDIX B.

Estimated Disbursements of a Steamer of

Gross tonnage .. .. 5,000 tons.
Net Register tonnage .. .. .. 3,000 „
D-W. tons for cargo .. .. .. 7,800 „
Shipping tons .. .. 9,500 „
Loaded Draft .. .. 25 feet.
Stay in Port .. .. 14 days exclusive of night and Sunday work.

Particulars.	Bombay.	Calcutta.	Madras.	Marmagoa.	Karachi.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Pilotage — —In	158 0 0	....	....	40 0 0	154 4 0
Do. — — —Out	158 0 0	701 0 0	....	40 0 0	154 4 0
Port Dues In Ballast	380 0 0	....	....	....	281 4 0
Do. — With cargo	565 0 0	750 0 0	140 10 0	125 0 0	375 0 0
Dock Dues	980 0 0	980 0 0	....	109 6 0	746 10 6
Use of check wires —In	30 0 0	....	....	....	....
Do. —Out	30 0 0	504 0 0 152 0 0	480 0 0	10 0 0	....

Particulars.	Bombay.	Calcutta.	Madras.	Marmagoa.	Karachi.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cranage	1,008 0 0	....	....	1,120 0 0	756 0 0
Water, 12,000 gallons	27 0 0	250 0 0	102 0 0	81 0 0	54 0 0
Coal (300 tons, Bengal)	7,800 0 0	5,250 0 0	7,800 0 0	Not available.	7,800 0 0
Stevedoring, 9,500 tons	3,266 0 0	5,937 0 0	4,750 0 0	2,925, D-W. 7,800 tons.	1,187 8 0
Do. Extras.	500 0 0	....	300 0 0	....	400 0 0
Customs Officers	70 0 0	....	....	41 12 2	....
Tally Clerks	700 0 0	1,000 0 0	300 0 0	21 0 0	300 0 0
Dunnage	1,800 0 0	500 0 0	....	1,000 0 0	1,400 0 0
Tug Hire	115 0 0	100 0 0	....	....	150 0 0
Measurement Fee, etc.	....	1,500 0 0	....	....	....
	17,587 0 0	17,624 0 0	13,872 10 0	5,513 2 2	13,758 14 6

APPENDIX I

Cotton—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Tons.	%	Tons.	%	Tons.	%	Tons.	%	Tons.
1911-12	2,67,703	74.2	39,500	10.8	11,462	3.0	43,004	12.0	3,61,669
1912-13	2,28,696	63.1	65,884	18.2	14,836	4.1	53,671	14.6	3,63,087
1913-14	3,80,464	72.8	74,687	14.4	28,371	5.4	39,303	7.4	5,22,825
1914-15	3,88,185	76.2	72,297	14.1	17,979	3.6	30,614	6.1	5,09,075
1915-16	3,57,573	81.9	32,081	7.3	19,482	4.4	28,320	6.4	4,37,456
1916-17	3,79,429	86.1	19,982	4.6	13,041	3.0	27,607	6.3	4,40,059
1917-18	3,33,635	93.0	1,914	0.6	7,390	2.0	16,048	4.4	3,58,987
1918-19	1,63,341	93.6	779	0.6	4,692	2.8	5,544	3.0	1,74,356
1919-20	3,45,536	83.1	16,000	3.9	23,774	5.8	29,652	7.2	4,14,962
1920-21	2,92,181	80.9	38,487	10.5	13,315	3.6	17,635	5.0	3,61,618
1921-22	4,31,328	83.3	36,245	7.0	32,108	6.2	17,807	3.5	5,17,488
1922-23	4,88,403	82.8	66,160	11.2	17,780	3.1	17,098	2.9	5,89,441
1923-24	5,27,584	79.7	92,573	13.9	6,691	1.0	36,500	5.4	6,63,348
1924-25	4,60,400	73.3	1,19,504	19.2	9,150	1.5	37,722	6.0	6,26,776

133569

Wool—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Lbs.	%	Lbs.	%	Lbs.	%	Lbs.	%	Lbs.
1911-12	19,002,781	36.3	32,764,969	62.5	664	..	616,344	1.2	52,384,758
1912-13	19,736,326	37.0	33,221,256	62.1	196	..	468,790	0.9	53,426,568
1913-14	19,960,724	40.8	28,908,357	59.1	1,008	..	38,639	0.1	48,908,728
1914-15	17,489,314	39.2	27,086,173	60.7	32,704	0.1	1,200	..	44,609,391
1915-16	24,802,961	38.1	39,839,261	61.3	362,562	0.6	12,600	..	65,017,384
1916-17	27,153,569	55.6	21,378,925	43.8	274,640	0.6	....	..	48,807,134
1917-18	27,159,769	63.8	15,436,524	36.2	2,200	..	....	..	42,598,493
1918-19	35,038,804	74.0	12,337,135	26.0	224	..	....	..	47,376,163
1919-20	19,825,876	54,6	15,446,761	42.5	451,860	1.3	578,029	1.6	36,302,526
1920-21	10,752,711	46,7	12,102,911	52,5	42,585	0.2	134,396	0.6	23,032,603
1921-22	16,812,389	52,2	15,417,142	47.8	18,694	..	6,272	..	32,254,497
1922-23	26,840,812	50.9	25,723,173	48.7	41,474	0.1	149,957	0.3	52,755,416
1923-24	16,922,495	46.3	18,743,710	51.3	752,060	2.1	106,136	0.3	36,524,401
1924-25	23,401,210	44.4	27,795,512	52.8	768,038	1.5	719,964	1.3	52,684,724

Hemp—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.
1911-12	1,92,771	36.4	1	..	2,93,256	55.2	44,921	8.4	5,30,949
1912-13	2,54,892	40.9	....	..	3,24,110	52.0	44,267	7.1	6,23,269
1913-14	2,24,790	31.6	....	..	4,29,469	60.4	57,289	8.0	7,11,548
1914-15	2,70,172	40.4	675	..	3,53,425	52.8	45,955	6.8	6,70,227
1915-16	2,33,585	38.4	6	..	3,27,666	53.9	47,010	7.7	6,08,267
1916-17	3,44,956	47.1	....	..	3,41,197	46.6	46,060	6.3	7,32,213
1917-18	1,51,797	49.5	45	..	1,25,735	41.4	28,139	9.1	3,06,716
1918-19	1,74,812	35.7	....	..	2,68,597	54.9	46,011	9.4	4,89,420
1919-20	2,16,134	29.1	....	..	5,07,929	68.5	18,046	2.4	7,42,109
1920-21	96,123	23.6	20	..	2,98,739	73.2	13,069	3.2	4,07,951
1921-22	49,825	19.4	....	..	1,97,412	77.1	8,966	3.5	2,56,203
1922-23	1,13,598	27.5	....	..	2,69,487	65.4	29,358	7.1	4,12,443
1923-24	1,02,085	22.2	....	..	3,42,228	74.7	14,534	3.1	4,58,847
1924-25	1,84,426	27.6	....	..	4,54,363	68.0	29,951	4.4	6,68,740

Manganese ore—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Tons.	%	Tons.	%	Tons.	%	Tons.	%	Tons.
1911-12	4,36,194	81.4	....	..	49,083	9.1	50,800	9.5	5,36,077
1912-13	5,81,690	82.2	....	..	72,391	10.2	54,000	7.6	7,08,081
1913-14	6,06,724	84.5	....	..	74,575	10.4	36,750	5.1	7,18,049
1914-15	3,65,286	82.9	....	..	61,054	13.9	14,250	3.2	4,40,590
1915-16	3,92,915	83.1	....	..	77,648	14.5	2,000	0.5	4,72,563
1916-17	3,94,146	61.9	....	..	2,33,337	36.6	9,450	1.5	6,36,933
1917-18	2,47,608	57.1	....	..	1,78,323	41.1	7,400	1.8	4,33,331
1918-19	1,80,376	46.8	....	..	2,04,935	53.2	50	..	3,85,361
1919-20	2,49,667	65.3	....	..	1,27,894	33.5	4,555	1.2	3,82,116
1920-21	3,91,650	50.2	....	..	3,75,582	48.2	12,610	1.6	7,79,842
1921-22	2,79,084	53.7	....	..	2,34,081	45.1	6,332	1.2	5,19,497
1922-23	4,06,832	50.5	....	..	3,65,385	45.4	33,085	4.1	8,05,302
1923-24	3,47,723	46.3	....	..	3,81,290	50.7	22,750	3.0	7,51,763
1924-25 ..	2,77,009	43.3	....	..	3,26,399	51.1	35,802	5.6	6,39,210

Myrabollams—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.
1911-12	7,89,151	64.0	....	..	3,15,089	25.5	1,29,421	10.5	12,33,661
1912-13	8,40,814	60.1	....	..	4,18,361	30.0	1,38,580	9.9	13,97,755
1913-14	6.53,051	52.8	....	..	4,70,004	38.0	1,13,339	9.2	12,36,394
1914-15	7,01,891	60.3	852	..	3,79,933	32.7	81,585	7.0	11,64,261
1915-16 ..	6,80,370	48.8	3	..	6,09,843	43.8	1,02,447	7.4	13,92,663
1916-17	5,27,122	48.2	28	..	5,46,907	50.0	19,562	1.8	10,93,619
1917-18	3,84,585	47.2	1	..	4,16,778	51.1	14,186	1.7	8,15,550
1918-19	3,40,890	41.4	25	..	4,70,258	57.1	12,717	1.5	8,23,890
1919-20	7,45,850	40.1	4	..	10,61,030	57.1	51,135	2.8	18,58,019
1920-21	4,43,867	56.0	15	..	3,40,063	42.9	8,989	1.1	7,92,934
1921-22	5,78,870	46.7	....	..	6,51,911	52.6	8,156	6.7	12,38,937
1922-23	6,53,384	45.3	....	..	7,61,612	52.8	25,763	1.9	14,40,759
1923-24	6,36,611	48.0	....	..	6,60,336	49.9	27,804	2.1	13,24,751
1924-25	8,77,340	65.5	60	..	4,10,628	30.6	51,331	3.9	13,39,359

Wheat—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.
1911-12	29,69,396	11.0	2,08,11,607	76.3	34,42,267	12.5	54	....	2,72,23,324
1912-13	39,77,160	12.0	2,64,27,564	79.5	27,98,945	8.5	80	..	3,32,03,749
1913-14	47,12,802	19.6	1,78,66,472	74.6	14,63,823	5.8	8	..	2,40,43,105
1914-15	2,30,651	1.6	1,38,64,572	98.2	32,318	0.2	114	..	1,41,27,655
1915-16	7,35,227	31.2	13,63,715	57.4	2,69,258	11.4	143	..	23,68,343
1916-17	12,36,280	8.3	1,35,83,920	90.6	1,58,080	1.1	....	..	1,49,78,280
1917-18	48,54,980	16.9	2,16,84,020	74.5	25,28,200	8.6	300	..	2,90,67,500
1918-19	7,92,280	8.3	82,02,540	86.3	5,07,240	5.4	....	..	95,02,060
1919-20	49,460	28.5	1,10,100	64.0	13,300	7.5	....	..	1,72,860
1920-21	40,740	0.9	46,98,900	98.8	13,660	0.3	....	..	47,53,300
1921-22	30,260	1.9	15,55,240	96.2	30,680	1.9	....	..	16,16,180
1922-23	16,980	0.3	43,68,760	99.3	17,880	0.4	20	..	44,03,640
1923-24	4,45,480	3.2	1,21,04,120	95.2	2,15,360	1.6	....	..	1,27,64,960
1924-25	11,66,860	5.2	2,09,25,100	94.1	1,41,780	0.7	20	..	2,22,33,760

Gingellyseed—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.
1911-12	15,83,633	83·7	2,17,240	11·4	23,455	1·1	72,063	3·8	18,96,391
1912-13	12,02,309	77·1	2,97,654	19·1	26,731	1·8	30,477	2·0	15,57,171
1913-14	18,66,075	83·4	2,69,068	12·1	43,357	1·5	65,411	3·0	22,43,911
1914-15	7,80,774	83·6	1,23,972	13·3	10,252	1·1	19,075	2·0	9,34,073
1915-16	2,47,619	89·8	4,920	1·8	2,657	0·9	20,324	7·5	2,75,520
1916-17	15,36,060	91·3	1,37,580	8·2	440	..	8,300	0·5	16,82,380
1917-18	2,27,240	70·7	26,700	8·3	17,160	5·3	50,380	15·7	3,21,480
1918-19	23,740	50·6	2,420	5·2	1,980	4·2	18,800	40·0	46,940
1919-20	8,96,980	91·0	12,620	1·3	24,300	2·4	52,620	5·3	9,86,520
1920-21	2,16,340	91·7	8,060	3·4	7,520	3·1	4,420	1·8	2,36,340
1921-22	4,96,320	79·8	80,680	13·0	3,680	0·6	41,280	6·6	6,21,960
1922-23	5,51,580	75·8	1,60,000	21·9	6,060	0·8	10,940	1·5	7,28,580
1923-24	1,77,960	93·4	7,040	3·7	3,920	2·0	1,820	0·9	1,90,740
1924-25	5,51,140	90·7	11,380	1·9	4,000	0·7	40,880	6·7	6,07,400

Linseed—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.
1911-12	48,39,306	46·4	18,797	0·1	55,82,359	53·5	....	..	1,04,40,462
1912-13	36,69,056	51·7	1,27,245	1·8	32,93,465	46·5	....	..	70,89,766
1913-14	42,28,421	51·1	38,959	0·5	40,09,945	48·4	....	..	82,77,325
1914-15	22,30,443	34·7	59,252	0·9	41,41,840	64·4	....	..	64,31,535
1915-16	17,18,780	44·6	1,66,790	4·3	19,74,177	51·1	....	..	38,59,747
1916-17	57,38,820	71·8	2,22,240	2·9	20,15,800	25·3	....	..	79,83,860
1917-18	22,29,840	92·7	1,19,700	5·0	57,270	2·3	....	..	24,06,810
1918-19	28,83,060	49·3	4,60,500	7·8	25,05,500	42·9	....	..	58,49,060
1919-20	20,65,680	40·9	2,19,600	4·3	27,63,000	54·8	....	..	50,48,280
1920-21	14,08,900	37·4	2,57,800	6·8	21,02,100	55·8	....	..	37,68,800
1921-22	10,53,120	30·4	20,040	0·6	23,96,800	69·0	....	..	34,69,960
1922-23	21,71,340	39·5	1,46,260	2·7	31,68,000	57·8	....	..	54,85,600
1923-24	29,84,080	40·5	14,020	0·2	43,77,440	59·3	....	..	73,75,540
1924-25	37,46,980	50·5	4,000	..	36,70,040	49·5	....	..	74,21,020

Rapeseed—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras		Grand Total.
	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.
1911-12	12,28,919	26·1	32,48,576	68·9	2,24,754	4·8	7,290	0·2	47,09,539
1912-13	10,52,370	24·2	32,88,154	75·4	16,065	0·4	....	..	43,56,589
1913-14	10,44,598	21·0	37,78,339	75·9	1,57,163	3·1	....	..	49,80,100
1914-15	6,50,417	33·6	11,66,760	60·1	1,19,057	6·2	2,000	0·1	19,38,234
1915-16	5,81,230	30·5	13,22,862	69·5	188	..	....	..	19,04,280
1916-17	5,00,660	20·5	18,75,920	76·8	68,860	2·7	....	..	24,45,440
1917-18	2,89,540	24·4	5,51,560	46·5	3,45,060	29·1	....	..	11,86,180
1918-19	2,22,500	14·0	11,84,200	74·3	1,86,540	11·7	....	..	15,93,240
1919-20	3,65,560	14·9	20,32,840	82·7	57,960	2·4	....	..	24,56,360
1920-21	6,85,900	18·6	29,18,000	79·4	72,560	2·0	....	..	36,76,460
1921-22	1,72,120	6·4	24,52,000	91·7	49,820	1·9	....	..	26,73,940
1922-23	4,94,660	9·8	44,72,580	88·8	71,380	1·4	....	..	50,38,620
1923-24	9,40,300	14·0	52,05,320	77·1	5,92,580	8·9	200	..	67,38,400
1924-25	8,22,360	15·8	39,74,040	76·2	4,16,340	8·0	....	..	52,12,740

Castorseed—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.
1911-12	19,35,005	80·5	1,186	..	37,421	1·6	4,29,399	17·9	24,03,011
1912-13	16,34,010	73·9	933	..	1,81,075	8·1	3,96,013	18·0	22,12,031
1913-14	23,07,787	85·6	1,484	..	1,99,797	7·4	1,88,567	7·0	26,97,635
1914-15	14,64,615	88·5	7,181	0·4	62,020	3·7	1,21,414	7·4	16,55,230
1915-16	15,54,744	88·4	3,380	0·2	92,207	5·2	1,08,620	6·2	17,58,951
1916-17	17,16,876	92·1	821	..	95,101	5·1	50,016	2·8	18,62,814
1917-18	16,17,411	82·5	4,659	0·2	52,360	2·7	2,86,319	14·6	19,60,749
1918-19	11,40,735	69·6	1,88,202	11·5	90,316	5·5	2,20,487	13·4	16,39,740
1919-20	1,37,739	81·5	....	..	20,572	12·2	10,760	6·3	1,69,071
1920-21	2,54,420	82·0	31,520	10.1	20,660	6·6	4,000	1·3	3,10,600
1921-22	8,46,180	86·8	46,100	4·7	18,140	1·8	65,540	6·7	9,75,960
1922-23	9,91,220	56·3	96,060	5·7	21,920	1·3	5,63,060	33·7	16,72,260
1923-24	10,41,920	61·3	2,120	0·1	32,680	1·9	6,23,880	36·7	17,00,600
1924-25	12,92,680	67·7	70,540	3·7	2,40,060	12·6	3,05,680	16·0	19,08,960

Groundnuts—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.
1911-12	9,30,400	24·8	2,664	..	28	..	28,35,304	75·2	37,68,396
1912-13	9,76,038	21·3	1,154	..	....	..	36,03,456	78·7	45,80,648
1913-14	10,72,935	21·3	495	..	94	..	39,46,362	78·7	50,19,866
1914-15	4,22,632	15·5	944	..	1,730	..	23,03,149	84·5	27,28,455
1915-16	4,82,289	13·8	1,237	..	605	..	30,24,728	86·2	35,08,859
1916-17 ..	15,62,040	53·7	5,841	0·2	37	..	13,37,932	46·1	29,05,850
1917-18	8,60,148	37·6	4,339	0·2	1,55,586	6·8	12,66,082	55·4	22,86,155
1918-19	1,15,419	34·1	5,421	1·5	49,342	14·6	1,68,574	49·8	3,38,756
1919-20	7,26,661	32·8	2,651	0·1	76,478	3·4	14,08,612	63·7	22,14,402
1920-21	2.54,800	12·9	1,960	..	820	..	17,23,320	87·1	19,80,900
1921-22	5,37,440	11·9	1,780	..	....	..	41,78,540	88·6	47,17,760
1922-23	8,52,560	15·9	1,460	..	400	..	44,92,580	84·1	53,47,000
1923-24	6,53,960	12·7	1,100	..	280	..	44,79,240	87·3	51,34,580
1924-25	9,18,940	12·1	780	..	2,340	..	66,59,420	87·9	75,81,480

Cottonseed—Exports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.
1911-12	35,76,186	89.2	1,71,486	4.3	16,836	0.4	2,46,518	6·1	40,11,026
1912-13	18,80,284	72.3	4,72,379	18.1	8,277	0.3	2,41,558	9·3	26,02,498
1913-14	52,02,487	91.7	3,78,261	6.6	11,859	0.2	83,832	1·4	56,76,439
1914-15	38,39,086	92.4	2,75,122	6.6	4,996	0.1	36,412	0·9	41,55,616
1915-16	18,01,788	94.2	67,955	3.5	310	..	43,220	2·2	19,12,973
1916-17	7,48,460	94.5	7,440	0.9	....	..	36,700	4·6	7,92,600
1917-18	4,040	12.1	760	2.2	....	..	28,700	85·7	33,500
1918-19	6,360	21.9	1,080	3.7	....	..	21,640	74·4	29,080
1919-20	30,84,240	62	17,33,160	34.8	53,360	1.1	1,04,220	2·1	49,74,980
1920-21	16,23,340	81.3	3,51,760	17.6	7,300	0.3	15,500	0·8	19,97,900
1921-22	17,36,840	97.5	25,120	1.4	3,800	0.2	16,120	0·9	17,81,880
1922-23	33,89,240	92.6	2,48,820	6.8	12,680	0.3	12,840	0·3	36,63,580
1923-24	22,48,160	75.1	7,13.320	23.8	23,400	0.8	11,340	0.3	29,96,220
1924-25	25,17,640	78.1	6,89,860	21.4	5,720	0.2	11,980	0.3	32,25,200

APPENDIX D.

Cotton Piece-Goods—Imports.

000,000's omitted.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Yds.	%	Yds.	%	Yds.	%	Yds.	%	Yds.
1911-12	600	25·9	331	14·3	1,240	53·5	145	6·3	2,316
1912-13	762	26·5	384	13·3	1,573	54·4	165	5·7	2,884
1913-14	822	26·9	414	13·8	1,586	51·9	222	7·4	3,044
1914-15	572	24·3	274	11·7	1,365	57·6	152	5·5	2,363
1915-16	407	19·9	349	17·0	1,177	57·6	112	5·5	2,045
1916-17	484	26·5	273	14·9	988	53·6	90	5·0	1,835
1917-18	397	26·8	251	16·9	772	51·5	71	4·8	1,491
1918-19	384	35·4	145	13·4	513	47·7	38	3·5	1,080
1919-20	252	24·4	149	14·4	587	57·0	42	4·2	1,030
1920-21	437	30·3	277	19·2	638	45·2	62	4·3	1,414
1921-22	209	20·3	129	12·4	653	63·2	42	4·1	1,033
1922-23	290	19·3	218	14·5	933	61·9	66	4·3	1,507
1923-24	368	26·1	221	15·6	754	53·3	71	5·0	1,414
1924-25	410	22·4	Other Ports ..		1,413	77·6			1,823

Sugar—Imports.

ooo's omitted.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.
1911-12	2,729	23·1	2,439	20·6	6,291	53·2	372	3·1	11,831
1912-13	3,987	26·9	3,071	20·7	7,037	47·7	694	4·7	14,789
1913-14	4,317	25·0	3,717	21·5	8,514	49·2	745	4·3	17,293
1914-15	1,704	16·1	2,323	22·0	5,972	56·5	572	5·4	10,571
1915-16 ..	3,391	27·4	1,894	15·2	6,662	53·9	434	3·5	12,381
1916-17	2,876	27·2	1,795	16·9	5,369	50·8	543	5·1	10,583
1917-18	2,818	28·7	1,009	10·3	5,378	54·9	597	6·1	9,802
1918-19	2,799	27·7	983	9·7	5,552	55·0	773	7·6	10,107
1919-20	2,889	30·7	845	8·9	5,353	57·2	309	3·2	9,396
1920-21	1,651	25·0	1,011	15·3	3,555	53·9	384	5·8	6,601
1921-22	3,253	21·2	3,538	23·2	8,154	53·7	302	1·9	15,247
1922-23	3,064	31·9	1,949	20·3	4,385	45·7	197	2·1	9,595
1923-24	2,578	28·5	1,964	21·6	4,285	47·3	244	2·6	9,071
1924-25	3,582	25·5	3,881	27·7	5,960	42·5	612	4·3	14,035

Copper and mixed or Yellow Metal for Sheathing—Imports.

Year.	Bombay.		Karachi.		Calcutta.		Madras.		Grand Total.
	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.	%	Cwts.
1911-12	3,03,968	55·6	13,412	2·4	1,53,948	28·2	75,402	13·8	5,46,730
1912-13	2,62,257	59·3	4,994	1·1	1,13,403	25·6	61,746	14·0	4,42,400
1913-14	4,52,395	61·0	9,607	1·3	1,94,759	26·2	85,741	11·5	7,42,502
1914-15	2,62,824	51·9	20,060	4·0	1,60,712	31·8	62,519	12·3	5,06,115
1915-16	55,972	49·2	5,424	4·8	34,988	30·8	17,344	15·2	1,13,728
1916-17	12,220	37·2	248	0·7	14,091	42·8	6,369	19·3	32,928
1917-18	23,763	47·3	106	0·2	24,492	48·8	1,852	3·7	50,213
1918-19	25,730	41·8	290	0·5	31,426	51·1	4,097	6·6	61,543
1919-20	2,67,031	59·5	10,024	2·2	1,50,812	33·5	21,612	4·8	4,49,479
1920-21	3,75,295	60·2	36,875	5·9	1,54,203	24·6	58,713	9·3	6,25,086
1921-22	2,19,306	64·4	8,173	2·4	80,773	23·8	31,686	9·4	3,39,938
1922-23	2,89,057	50·1	27,163	4·7	1,68,323	29·2	92,427	16·0	5,76,970
1923-24	3,22,764	55·4	19,010	3·2	1,44,906	24·6	98,458	16·8	5,85,138
1924-25	4,00,164	58·3	Other Ports ..		2,85,515	41·7			6,85,679

APPENDIX E.

Freights from Europe to various Indian Ports.

Ex Manchester and/or Birkenhead.

	Cotton Piece-goods and Yarns.	Galvanised Sheets.	Faggot Steel Bars.
Bombay	55*s.* & 10 % Measurement (= 60*s.* 6*d.* net)	27*s.* 6*d.* & 5% weight.	22*s.* 6*d.* & 5% weight.
Calcutta	75*s.* net „	27*s.* 6*d.* & 5% „	22*s.* 6*d.* & 5% „
Karachi	61*s.* 3*d.* net „	27*s.* 6*d.* & 5% „	22*s.* 6*d.* & 5% „
Madras	83*s.* 6*d.* net „	30*s.* & 5% „	25*s.* & 5% „
Malabar Coast ..	75*s.* plus 10% Measurement plus 1*s.* 4*d.* per ton weight extra for Tolls, etc.	32*s.* 6*d.* plus 5% direct shipment from Manchester.	27*s.* 6*d.* plus 5% direct shipment from Manchester.

(Transhipment steamers would be more.)

Calcutta, Karachi and Madras rates are really local rates plus carriage, haulage, dues, etc., and the above table represents the net equivalent rates embracing all local charges applicable to the freight.

APPENDIX F.

Note by G. I. P. Railway.

The principal points in which the G. I. P. Railway is concerned are :—

(*a*) rates from Tumsar Road for manganese to Bombay and to Calcutta ;

(*b*) the border line for cotton and seeds between Karachi and Bombay from the Punjab and United Provinces ;

(*c*) border line for groundnuts and cottonseeds between Bombay and Marmagoa ; and

(*d*) the suggestion that cotton and seeds from the Agra and Muttra districts have been diverted to Karachi ;

(*e*) the suggestion that castorseeds from Nizam's Dominions now find an outlet at Cocanada instead of Bombay;

(*f*) the enquiry as to whether Cawnpore, Jubbulpore and Raichur lie within the sphere of Bombay.

(*a*) The rates from Tumsar Road for manganese to Bombay and to Calcutta are correctly given in the statement attached. The cause of the rate to Calcutta being lower than that to Bombay though the distance is greater is because the length from Tumsar Road to Nagpur belongs to the B. N. Railway and they charge over this portion a higher rate per maund per mile than they do over their line from Tumsar Road to Calcutta, it being in their interest for traffic to travel to Calcutta. The rate is already very low and it would not be of advantage for the G. I. P. to reduce their proportion from Nagpur to Bombay as the B. N. Railway would no doubt follow suit, leaving the relation between the rates as before.

(*b*) Regarding the border line for cotton and seeds between Bombay and Karachi, the latest statistics available show that Muttra is the most northern station on the G. I. P. Railway from which seeds are despatched to Bombay. Although rail rates from all stations between Muttra and Delhi are lower to Bombay than to Karachi, seeds traffic from this section is nevertheless despatched to the latter port.

As regards cotton, Kosi Kalan is the most northern station on the G. I. P. Railway from which despatches are made to Bombay. Cotton rates from stations situated on the G. I. P. Railway are lower to Bombay than to Karachi.

(*c*) The point of division between Marmagoa and Bombay may be taken as at about Gokak Road so far as the railways are concerned.

(*d*) The rates for cotton and seeds from the Agra and Muttra districts are relatively the same now as they have been for many years.

(*e*) The export of castorseeds now takes place mainly from the East Coast instead of the West Coast, the market having shifted.

(*f*) Cawnpore, Jubbulpore and Raichur lie within the field of influence of Bombay, but not exclusively. Cawnpore is nearer Calcutta (633 miles) than Bombay (839) and Raichur nearer Madras (351 miles) than Bombay (443 miles).

APPENDIX G.

Note by B. B. & C. I. Railway.

The competitive traffic to the ports of Bombay and Karachi is chiefly from the following areas :—

1. Rajputana,
2. Sind,
3. Punjab,
4. United Provinces,

and the export produce of these parts is chiefly :—

1.	Rajputana ..	Cotton, wheat and oilseeds.
2.	Sind	Cotton and wheat.
3.	Punjab ..	Cotton and wheat.
4.	United Provinces ..	Cotton, wheat and oilseeds.

The important marts in these areas are :—

1.	Rajputana ..	Beawar, Nasirabad, Kisungarh, Narnaual, Jaipur, Alwar, Rajgarh, Bhiwani, Dausa, Rewari, Bharatpur, etc.
2.	Punjab ..	Hissar, Bhatinda, Kotkapura, Muktesar, Fazilka, Delhi, Panipet, Amritsar, Abohar, Sangla Hill, Gujranwala, Tandlianwala, Kasur, Jullundur, Kaithal, Lahore, Nabha, Lyallpur, etc.
3.	United Provinces.	Muttra, Hathras, Kasganj, Farukhabad, Cawnpore, Aligarh, Chandaui, Ujhani, Bareilly, Sitapur, Lakhimpur, Saharanpur, etc.

2. In regard to railway freight rates from these areas to the ports of Bombay and Karachi it is convenient to deal with them *seriatim*.

Rajputana.—Under the Secretary of State's orders the freight rates for all descriptions of traffic, including cotton, grain and seeds, which form the bulk of the traffic from B. B. & C. I. Railway metre-gauge stations in Rajputana (Nana and north thereof) to the ports of Bombay and Karachi, are one and the same. Thus the rates from the following important stations to the two ports are as follows :—

From.	*To Bombay.*		*To Karachi.*	
	Cotton. Per maund.	Grain & Seeds. Per maund.	Cotton. Per maund.	Grain & Seeds. Per maund.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Beawar ..	1 11 6	0 13 6	1 11 6	0 13 6
Ajmer	1 12 11	0 13 10	1 12 11	0 13 10
Nasirabad ..	1 13 10	0 14 0	1 13 8	0 14 0
Kishangarh ..	1 13 10	0 14 0	1 13 10	0 14 0
Narnaul ..	2 4 6	0 14 1	2 4 6	0 14 1
Jaipur ..	2 1 1	0 14 8	2 1 1	0 14 8
Dausa ..	2 3 6	0 13 7	2 3 6	0 13 7
Alwar	2 5 10	0 14 2	2 5 10	0 14 2
Rajgarh ..	2 5 3	0 13 6	2 5 3	0 13 6
Rewari ..	2 6 8	0 13 5	2 6 8	0 13 5
Bhiwani ..	2 8 2	0 14 3	2 8 2	0 14 3
Bharatpur ..	2 7 6	0 11 8	2 7 6	0 11 8

There is one transhipment whether the traffic goes to Bombay or Karachi.

Sind.—This country is in close proximity to Karachi and the railway freight rates to that port are, naturally, far lower than they are to Bombay.

Punjab.—This area is traversed entirely by the N. W. Railway and it has a net-work of broad-gauge railways connecting with the Port of Karachi. Needless to say, the

freight rates from stations in the Punjab are lower to Karachi than they are to Bombay and the traffic to Karachi is, moreover, not subject to any transhipment *en route*, while the shorter of the two routes to Bombay, *i.e.*, *via* Bhatinda and Sabarmati, is handicapped with two transhipments. The freight rates from some of the important stations in the Punjab to Bombay and Karachi are as follows :—

From.	*To Bombay.*		*To Karachi.*	
	Cotton. Per maund.	Grain & Seeds. Per maund.	Cotton. Per maund.	Grain & Seeds. Per maund.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hissar	2 6 1	0 13 0	2 6 1	0 13 0
Bhatinda ..	2 9 5	0 14 3	2 5 3	0 12 2
Kotkapura ..	2 9 9	0 14 6	2 6 2	0 12 4
Fazilka ..	2 8 3	0 14 9	2 2 11	0 11 7
Muktsar ..	2 8 9	0 14 11	2 5 2	0 13 1
Delhi ..	2 8 9	0 11 2	2 8 9	0 11 2
Panipat ..	2 11 7	0 12 11	2 11 8	0 13 3
Amritsar ..	2 15 6	1 2 0	2 8 9	0 12 9
Abohar ..	2 11 7	0 15 9	2 3 0	0 11 7
Sangla Hill ..	3 2 0	1 2 7	2 4 9	0 11 11
Gujranwala ..	3 0 11	1 2 2	2 9 2	0 12 10
Tandlianwala .	3 3 9	1 3 3	2 3 0	0 11 7
Kasur ..	2 12 10	1 0 4	2 6 4	0 12 3
Jullundur ..	2 14 2	1 1 3	2 9 7	0 12 11
Kaithal ..	2 11 5	0 14 5	2 8 7	0 12 9
Lahore ..	2 14 9	1 1 3	2 7 0	0 12 5
Nabha ..	2 11 4	1 0 1	2 9 3	0 12 10
Lyallpur ..	3 3 5	1 3 2	2 3 5	0 11 8

United Provinces.—The freight rates from stations in the United Provinces, situated on the B. & N. W. (metre-gauge), E.I. and O. & R. Railways, are cheapest to Calcutta, owing to

the stations being in closer proximity to that port, but the rates to Bombay by the G. I. P. Railway, to which route the traffic is allotted, are generally lower than the rates to Karachi. There are some important stations in the United Provinces situated on the B. B. & C. I. Railway also and the freight rates from these stations to Bombay and Karachi are one and the same. The following are the rates from some of the important stations in the United Provinces :—

From.	*To Bombay.*		*To Karachi.*	
	Cotton. Per maund.	Grain & Seeds. Per maund.	Cotton. Per maund.	Grain & Seeds. Per maund.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
B. B. & C. I. Railway :—				
Muttra ..	2 7 5	0 10 2	2 7 5	0 10 2
Hathras ..	2 8 9	0 10 4	2 8 9	0 10 4
Kasganj ..	2 8 4	0 12 2	2 8 4	0 12 2
Farukhabad .	2 5 11	0 11 3	2 5 11	0 11 3
Cawnpore ..	2 3 8	0 10 8	2 5 10	0 11 11
E. I. Railway :—				
Aligarh ..	2 11 11	0 12 2	2 10 6	0 11 2
O. & R. Railway :—				
Chandausi ..	2 14 3	0 14 9	2 14 3	0 14 10
Sharanpur ..	2 14 1	0 14 7	2 13 7	0 13 9
Bareilly ..	2 8 9	0 14 11	2 8 9	0 13 7
R. & K. Railway :—				
Sitapur ..	3 2 8	0 14 5	3 2 8	1 1 6
Lakhimpur .	2 10 6	0 14 10	3 1 2	0 14 10

3. The sketch* appended to this note will convey some idea of the country from which traffic is booked to the ports of Bombay and Karachi. The coloured part of it indicates that the freight rates to Bombay are lower, or are equal, to the rates to Karachi, the rates from the rest of the country are lower to Karachi than to Bombay.

4. As already stated, the principal articles of export *via* the ports of Bombay and Karachi are wheat, oilseeds and cotton. In previous years, the principal port of export in Western India was Bombay but by rapid developments in the port, Karachi is now established and recognised all over the world as a central market of export, principally of grain and seeds, and it has, in consequence, attracted a good deal of the traffic that was previously exported *via* Bombay. So far as Sind and the Punjab are concerned, it cannot be denied that, geographically, Karachi is the natural outlet, it is in closer proximity than is Bombay and it is also served by a broad-gauge railway throughout. Karachi has also a decided advantage over Bombay in railway freight rates from Sind and the Punjab inasmuch as it is served by the N. W. Railway throughout and that Railway can charge what it likes within the sanctioned maximum and minimum rates prescribed by Government, while the traffic to Bombay passes over two railways, *viz.*, the N. W. and B. B. & C. I. Railways, and our Agreement precludes us from entering into competition with Karachi Port and ties us down to stipulated rates which are controlled by the N. W. Railway. Other disadvantages against Bombay are (1) two transhipments *en route* at Bhatinda and Sabarmati, (2) uncertainty of consignments arriving in their entirety due to the transhipments and (3) possible pilferage at the tranship junctions.

5. As regards traffic from Rajputana and the United Provinces, Bombay does not possess any disadvantages over Karachi in the matter of freight rates; as a matter of fact, the rates are either lower to Bombay or are equal to both the ports, but in spite of this large quantities, particularly of oilseeds, find their way to Karachi for export.

* Not reproduced.

The real reasons why Karachi is preferred to Bombay for exporting cotton, grain and seeds is best known to the big export houses but the following reasons are apparent :—

(*a*) Oil seeds and wheat *ex* Karachi have a better name and obtain a better price in the markets of Europe. The market quotations in the daily newspapers lead one to infer this.

(*b*) The exports are controlled by big firms who, usually, charter steamships.

(*c*) The steamer freights from Karachi, though said to be the same as from Bombay, still give an advantage to steamers from Karachi inasmuch as they save at least two days' coal consumption if loaded at Karachi instead of at Bombay. The pilotage and ship's port dues are also, probably, lower at Karachi than at Bombay.

(*d*) Abundant cheap labour for handling is available at Karachi.

(*e*) At Karachi there are large open plinths alongside the docks which are rented out for storage of grain and where mixing and drying of grain before shipment is easily accomplished while at Bombay the godown charges are undoubtedly heavy. At Karachi grain is stacked for months together in the open plinths, without fear of damage, waiting for a favourable market.

(*f*) Karachi has practically no monsoon, the average annual rainfall being about 3 inches, and there is therefore no fear of damage.

(*g*) Karachi affords conveniences for loading straight from railway wagons into ships' holds. The Karachi Port Trust wharfage and the N. W. Railway's haulage charge from the plinths to ship's side is said to be Rs.1-3-0 per ton (equal

to Rs. 20 per 16-ton wagon), while at Bombay, the grain is first stored in godowns at Grain Depot for which the B. P. T. Railway charge haulage at Rs.5 per wagon plus another Rs.14 per wagon from Grain Depot to Alexandra or Victoria Docks for shipment. To this amount must also be added the Bombay Port Trust's wharfage of Rs.1-2-0 per ton.

6. The following passage from the speech of the President, Karachi Chamber of Commerce, published in the *Times of India* of 5th May, 1925, will be read with interest :—

> "The Port of Karachi is capable of handling a much larger volume of trade than is at present passing through it and, unlike Bombay and Calcutta, it lends itself readily to comparatively inexpensive expansion. It offers probably the best facilities of any port in India for handling goods for shipment, and it has an enormous climatic advantage over other centres in that costly warehouses are not an absolute necessity."

7. The arrangement for working goods traffic at Karachi Port is somewhat as under :

There are 4 stations :—

(1) Hump Yard ;

(2) Thole Produce Yard ;

(3) Karachi City ; and

(4) Kiamari.

Hump Yard.—This is a reception and departure yard for through goods trains. The wagons are sorted out here and sent on to the different points at Karachi mentioned below :—

(*a*) *Thole Produce Yard.*—This place is about a mile from the Hump Yard. It has over 50 open

plinths with godowns attached, owned by the Karachi Port Trust, which are hired out to big merchants. Each plinth has an area of about 2,000 square yards and the monthly rent is Rs.120 per plinth. These plinths are connected with railway sidings and are used for stacking grain.

(*b*) *Karachi City.*—This station does not deal with export traffic.

(*c*) *Kiamari.*—This is the terminus and includes Karachi Bunder and Lynn Yard. In this yard, the European firms are allowed to mark their wagons containing grain for the different plinths hired out by them. The plinths are also connected with railway sidings.

The railway freight from up-country to either Thole Produce Yard or Kiamari is one and the same, but if traders desire to divert their wagons from the Thole Produce Yard to Kiamari, they have to pay Rs.8-8-0 per wagon (equal to 3 pies per maund) for doing so. The following expenditure is incurred by export firms at Karachi :—

	Per 100 bags.		
	Rs.	a.	p.
Sampling	0	10	0
Weighing	1	0	0
Mixing	0	12	0
Re-weighing	0	12	0
Sewing	1	0	0
Stacking	1	4	0
Loading in wagons for wharf	1	9	0
for 250 maunds or 5⅓ pies per maund ..	6	15	0

plus the N. W. Railway's haulage charge of Re.1-12-0 per ton or Re.0-1-0 per maund from Kiamari to wharf or Re.0-1-5⅓ per maund in all. But if a wagon is sent from Thole Produce Yard to the wharf, it means another 3½ pies per maund or Re.0-1-9 per maund in all.

8. As regards diversion of traffic to Karachi, so far as wheat is concerned it is believed that Bombay is not a granary for export overseas but the imports into Bombay from up-country are for local consumption. This cannot, however, be said of oilseeds, and the quantities that go to Karachi are alarmingly large though a good deal comes to Bombay. Regarding cotton, the Sind produce and some of the Punjab crop go to Karachi which is the natural outlet but a good deal of the Punjab cotton comes to Bombay. The United Provinces cotton all comes to Bombay. The following figures have been supplied by the Bombay Port Trust :—

Year.	*Bombay* raw cotton : Foreign exports.		*Karachi* raw cotton: Foreign exports.
	Tons.	Bales.	Tons.
1913-14	380,464	21,30,592	74,686
1914-15	388,185	21,73,836	72,297
1915-16	357,573	20,02,408	32,081
1916-17	379,429	21,24,802	19,982
1917-18	333,625	17,80,356	1,914
1918-19	164,139	9,19,178	779
1919-20	359,960	20,15,776	15,607
1920-21	302,462	16,93,787	38,487
1921-22	431,331	24,15,453	36,245
1922-23	488,405	27,35,068	66,160
1923-24	527,585	....	92,198
		Tons	
Average for 3 pre-war years 1911-14		292,271	60,024
Figure for 1922-23.. ..		488,405	66,160
Increase ..		67·1%	10·2%

Looking at the above figures, there is no reason to be pessimistic as the *foreign* exports of cotton from Bombay are steadily advancing. The complaint that cotton to Bombay is coming *via* Karachi is correct, but this is no doubt mostly Sind cotton and little of it is from the Punjab. The figures of cotton from Karachi to Bombay are as follows and these also have been supplied by the Bombay Port Trust:—

Year.	Karachi exports of Cotton to Bombay.
	Tons.
1913-14	12,002
1914-15	11,610
1915-16	29,238
1916-17	22,427
1917-18	28,589
1918-19	18,994
1919-20	44,057
1920-21	24,440
1921-22	28,400
1922-23	31,453
1923-24	30,953

With the gradual completion of the Sukkur Barrage and consequent increase of the irrigated areas in Sind, these figures will naturally go up from year to year as the natural outlet is Karachi.

9. Lastly, it may be mentioned that this Railway has made special arrangements for the quick transit of cotton traffic from the Punjab into Bombay. Delays at tranship stations and halts at engine-changing stations have been reduced to the minimum and through fast goods trains are run during the cotton season.

APPENDIX H.

Comparative Charges on 100 *Bales of Cotton landed at Bombay and Karachi.*

From	To Bombay.					
	Railway Freight to Bombay.	B. P. T. Railway's Local charge to Sewri (Re.0-1-0perbale)	Terminal Tax (Re. 1 per bale).	Cess (Re. 0-4-0 bale).	Cartage (Re. 0-3-0 bale).	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Beawar	838 12 0	0-4-0	100-0-0	25-0-0	18-12-0	988 12 0
			Rs. 150-0-0			
Ajmer	881 15 0	....	....	....	....	1,031 15 0
Nasirabad	904 13 0	....	....	....	....	1,054 13 0
Kishangarh	909 15 0	....	....	....	....	1,059 15 0
Narnaul	1,113 4 0	....	....	....	....	1,263 4 0
Jaipur	1,009 1 0	....	....	....	....	1,159 1 0
Dausa	1,082 12 0	....	....	....	....	1,232 12 0
Alwar	1,153 15 0	....	....	....	....	1,303 15 0
Rajgarh	1,136 2 0	....	....	....	....	1,286 2 0
Rewari	1,179 5 0	....	....	....	....	1,329 5 0
Bhiwani	1,225 1 0	....	....	....	....	1,375 1 0
Bharatpur	1,204 12 0	....	....	....	....	1,354 12 0
Hissar	1,161 9 0	....	....	....	....	1,311 9 0
Bhatinda	1,263 3 0	....	....	....	....	1,413 3 0
Kotkapura	1,273 6 0	....	....	....	....	1,423 6 0
Fazilka	1,227 10 0	....	....	....	....	1,377 10 0
Muktsar	1,242 14 0	....	....	....	....	1,392 14 0
Delhi	1,242 14 0	....	....	....	....	1,392 14 0
Panipat	1,328 5 0	....	....	....	....	1,478 5 0
Amritsar	1,448 12 0	....	....	....	....	1,598 12 0
Abohar	1,329 5 0	....	....	....	....	1,479 5 0
Sangla Hill	1,525 0 0	....	....	....	....	1,675 0 0
Gujranwala	1,491 15 0	....	....	....	....	1,641 15 0
Tandlianwala	1,578 6 0	....	....	....	....	1,728 6 0
Kasur	1,367 7 0	....	....	....	....	1,517 7 0
Jullunder	1,408 1 0	....	....	....	....	1,558 1 0
Kaithal	1,324 3 0	....	....	....	....	1,474 3 0
Lahore	1,425 14 0	....	....	....	....	1,575 14 0
Nabha	1,321 11 0	....	....	....	....	1,471 11 0
Lyallpur	1,568 3 0	....	....	....	....	1,718 3 0

APPENDIX H—*contd.*

17

Comparative Charges on 100 *Bales of Cotton landed at Bombay and Karachi*—contd.

From	To KARACHI.				Difference between Bombay and Karachi.		
	Railway Freight to Karachi.	Terminal Tax (Re. 0-2-6 per bale).	Cess (Re. 0-4-0 per bale).	Total.	In Railway Freight.	In other charges.	Total Difference in favour of Karachi.
	Rs. a. p.	Rs. a. p. 15-10-0	Rs. a. p. 25-0-0	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Beawar	838 12 0			879 6 0	....	109 6 0	109 6 0
		Rs. 40-10-0					
Ajmer	881 15 0	....	....	922 9 0	....	....	109 6 0
Nasirabad	904 13 0	....	....	945 7 0	....	....	109 6 0
Kishangarh	909 15 0	....	....	950 9 0	....	....	109 6 0
Narnaul	1,113 4 0	....	....	1,153 14 0	....	....	109 6 0
Jaipur	1,009 1 0	....	....	1,049 11 0	....	....	109 6 0
Dausa	1,082 12 0	....	....	1,123 6 0	....	....	109 6 0
Alwar	1,153 15 0	....	....	1,194 9 0	....	....	109 6 0
Rajgar	1,136 2 0	....	....	1,176 12 0	....	....	109 6 0
Rewari	1,179 5 0	....	....	1,219 15 0	....	....	109 6 0
Bhiwani	1,225 1 0	....	....	1,265 11 0	....	....	109 6 0
Bharatpur	1,204 12 0	....	....	1,245 6 0	....	....	109 6 0
Hissar	1,161 9 0	....	....	1,202 3 0	....	....	109 6 0
Bhatinda	1,136 2 0	....	....	1,176 12 0	127 1 0	....	236 7 0
Kotkapura	1,164 1 0	....	....	1,204 11 0	109 5 0	....	218 11 0
Fazilka	1,064 15 0	....	....	1,105 9 0	162 11 0	....	272 1 0
Muktsar	1,133 9 0	....	....	1,174 3 0	109 5 0	....	218 11 0
Delhi	1,242 14 0	....	....	1,283 8 0	....	....	109 6 0
Panipat	1,331 13 0	....	....	1,372 7 0	3 8 0	....	105 14 0
Amritsar	1,242 14 0	....	....	1,283 8 0	205 14 0	....	315 4 0
Abohar	1,067 8 0	....	....	1,108 2 0	261 13 0	....	371 3 0
Sangla Hill	1,120 14 0	....	....	1,161 8 0	404 2 0	....	513 8 0
Gujranwala	1,261 9 0	....	....	1,302 3 0	230 6 0	....	339 12 0
Tandlianwala	1,067 8 0	....	....	1,108 2 0	510 14 0	....	620 4 0
Kasur	1,169 3 0	....	....	1,209 13 0	198 4 0	....	307 10 0
Jullunder	1,268 5 0	....	....	1,308 15 0	139 12 0	....	249 2 0
Kaithal	1,237 13 0	....	....	1,278 7 0	86 6 0	....	195 12 0
Lahore	1,189 8 0	....	....	1,230 2 0	236 6 0	....	345 12 0
Nabha	1,258 2 0	....	....	1,298 12 0	63 9 0	....	172 15 0
Lyallpur	1,080 3 0	....	....	1,120 13 0	488 0 0	....	597 6 0

APPEN

Comparative Charges on Oilseeds for Shipment

NOTE:—These charges are exclusive

	From	AT BOMBAY.							
		Railway Freight to Bombay.	B. P. T. Railway Freight to Grain Depot.	Cost of Handling (unloading, cleaning, stacking and loading at Warehouses).	B. P. T. Railway Freight from Grain Depot to Docks.	B. P. T. Unloading Charges at Docks.	B. P. T. Bunder Fee.	Municipal Town Duty.	Total.
		Rs. a.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a.
Rajputana.	Beawar ..	2,296 11	....	162 8	75 0	37 8	112 8	....	2,684 3
	Ajmer ..	2,353 6							2,740 14
	Nasirabad ..	2,381 12			387 8				2,769 4
	Kishangarh	2,381 12	....	....	....	....	....	....	2,760 4
	Narnaul ..	2,395 15	....	....	....	....	....	....	2,783 7
	Jaipur ..	2,495 3	....	....	....	....	....	....	2,882 11
	Dausa ..	2,310 14	....	....	....	....	....	....	2,698 6
	Alwar ..	2,410 2	....	....	....	....	....	....	2,707 10
	Rajgarh ..	2,296 11	....	....	....	....	....	....	2,684 3
	Rewari ..	2,282 8	....	....	....	....	....	....	2,670 0
	Bhiwani ..	2,424 5	....	....	....	....	....	....	2,811 13
	Bharatpur ..	1,984 13	....	....	....	....	....	....	2,372 5
Punjab.	Hissar ..	2,211 10	....	....	....	....	....	....	2,599 2
	Bhatinda ..	2,424 5	....	....	....	....	....	....	2,811 13
	Kotkapura	2,466 13	....	....	....	....	....	....	2,854 5
	Fazilka ..	2,509 6	....	....	....	....	....	....	2,896 14
	Muktsar ..	2,537 11	....	....	....	....	....	....	2,925 3
	Delhi ..	1,899 12	....	....	....	....	....	....	2,287 4
	Panipat ..	2,197 7	....	....	....	....	....	....	2,584 15
	Amritsar ..	3,062 4	....	....	....	....	....	....	3,449 12
	Abohar ..	2,679 8	....	....	....	....	....	....	3,067 0
	Sanglahill ..	3,161 8	....	....	....	....	....	....	3,549 0
	Gujranwala	3,090 10	....	....	....	....	....	....	3,478 2
	Tandlianwala	3,274 15	....	....	....	....	....	....	3,662 7
	Kasur ..	2,778 11	....	....	....	....	....	....	3,166 3
	Jullunder ..	2,934 11	....	....	....	....	....	....	3,322 3
	Kaithal ..	2,452 10	....	....	....	....	....	....	2,840 2
	Lahore ..	2,934 11	....	....	....	....	....	....	3,322 3
	Nabha ..	2,736 3	....	....	....	....	....	....	3,123 11
	Lyallpur ..	3,260 12	....	....	....	....	....	....	3,648 4
United Provinces.	Muttra ..	1,729 10	....	....	....	....	....	....	2,117 2
	Hathras ..	1,757 15	....	....	....	....	....	....	2,145 7
	Kasganj ..	2,069 14	....	....	....	....	....	....	2,457 6
	Farukhabad	1,913 15	....	....	....	....	....	....	2,301 7
	Cawnpore ..	1,814 11	....	....	....	....	....	....	2,202 3
	Aligarh ..	2,069 14	....	....	....	....	....	....	2,457 6
	Chandausi ..	2,509 6	....	....	....	....	....	....	2,896 14
	Saharanpur	2,481 0	....	....	....	....	....	....	2,868 8
	Bareilly ..	2,537 11	....	....	....	....	....	....	2,925 3
	Sitapur ..	2,452 10	....	....	....	....	....	....	2,840 2
	Lakhimpur	2,523 8	....	....	....	....	....	....	2,911 0

DIX I.

from Bombay and Karachi per 100 *Tons.*

of Ground Rent and Insurance.

Railway Freight to Karachi.	AT KARACHI. Cost of Handling (un-loading, cleaning, stacking and loading at Ware-houses).	Freight from Plinths to Wharf including all Karachi Port Trust Charges.	Municipal Terminal Tax.	Total.	Difference between Charges at Bombay and Karachi. In Railway Freight.	In Other Charges.	Total Difference in favour of Karachi.
Rs. a.	Rs. a.	Rs a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
2,296 11	87 8	125 0	42 0	2,551 12	....	132 7	132 7
2,353 6				2,608 7	....	....	132 7
2,381 12		255 1		2,636 13	....	....	132 7
2,381 12	....	....	....	2,636 13	....	....	132 7
2,395 15	....	....	....	2,651 0	....	....	132 7
2,495 3	....	....	....	2,750 4	....	....	132 7
2,310 14	....	....	....	2,565 15	....	....	132 7
2,410 2	....	....	....	2,665 3	....	....	132 7
2,296 11	....	....	....	2,551 12	....	....	132 7
2,282 8	....	....	....	2,537 9	....	....	132 7
2,424 5	....	....	....	2,679 6	....	....	132 7
1,984 13	....	....	....	2,239 14	....	....	132 7
2,211 10	....	....	....	2,466 11	....	....	132 7
2,069 14	....	....	....	2,324 15	354 7	....	486 14
2,098 3	....	....	....	2,353 4	368 10	....	501 1
1,970 10	....	....	....	2,225 11	538 12	....	671 3
2,225 13	....	....	....	2,480 14	311 14	....	444 5
1,899 12	....	....	....	2,154 13	....	....	132 7
2,254 3	....	....	....	2,509 4	56 12	....	75 11
2,169 2	....	....	....	2,424 3	893 2	....	1,025 9
1,970 10	....	....	....	2,225 11	708 14	....	841 5
2,027 6	....	....	....	2,282 7	1,134 2	....	1,266 9
2,183 4	....	....	....	2,438 5	907 6	....	1,039 13
1,970 10	....	....	....	2,225 11	1,304 5	....	1,436 12
2,084 1	....	....	....	2,339 2	694 10	....	827 1
2,197 7	....	....	....	2,452 8	737 4	....	869 11
2,169 2	....	....	....	2,424 3	283 8	....	415 15
2,112 6	....	....	....	2,367 7	822 5	....	954 12
2,183 4	....	....	....	2,438 5	552 15	....	685 6
1,984 13	....	....	....	2,239 14	1,275 15	....	1,408 6
1,720 10	....	....	....	1,984 11	....	....	132 7
1,757 15	....	....	....	2,013 0	....	....	132 7
2,069 14	....	....	....	2,324 15	....	....	132 7
1,918 15	....	....	....	2,169 0	....	....	132 7
2,027 5	....	....	....	2,282 6	212 10	....	80 3
1,899 12	....	....	....	2,154 13	170 2	....	302 9
2,523 8	....	....	....	2,778 9	14 2	....	118 5
2,339 4	....	....	....	2,594 5	141 12	....	274 3
2,312 14	....	....	....	2,567 15	224 13	....	357 4
2,977 3	....	....	....	3,232 4	524 9	....	392 2
2,526 8	....	....	....	2,778 9	....	....	132 7

APPENDIX J.

Extract from Report of the Royal Commission into the Railway and Tramway Services, New South Wales, 1924.

By Sir Sam Fay and Sir Vincent Raven.

P. CVI. . . . . Unless a difference in rates is very great it is not the general experience that trade is diverted from one center to another solely by reason of railway charges. Sir Mark Sheldon stated the influence governing trade location very clearly when he said :—

> "The wool-grower is not going to send his wool to some new port or some new market simply because it happens to be near his door. It may cost him a little less in trainage, but he is going to send it to the best market where he can get the best price. The matter of trainage or freightage is a very small item compared with the competition which you can get in a big market, and although it would be very convenient for him for his personal convenience, or it may be for his district, and so on, I do not think he would be prepared to sacrifice his pecuniary interests for the sake of the district, or for the sake just of the sentiment of opening a new port."

INDIAN INSURANCE COMPANIES BILL.

No. 4327-G/24 of the 17th August 1925.

I am directed by the Governor in Council to forward a copy of Government Resolution No. 4327-24, dated 15th August 1925 and to request that Government may be favoured with the opinion of your Chamber on the provisions of the Bill and specially on the points brought forward in the letter from the Government of India.

2. The reply to this reference may, please, be forwarded so as to reach Government by 25th September 1925..

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 4327/24.

BOMBAY CASTLE, 15th August 1925.

Letter from the Honourable Mr. D. T. Chadwick, C.S.I., C.I.E., I.C.S., Secretary to the Government of India, Department of Commerce, No. 36-I., dated 22nd June 1925.

Resolution.—Copies of the letter from the Government of India, and of its accompaniments should be forwarded to the High Court, the Registrar of Companies, Bombay, the Commissioner for Workmen's Compensation, the Director, Labour Office, and the Remembrancer of Legal Affairs, and they should be requested to favour Government, by 25th September 1925, with their opinion on the provisions of the Bill, with special reference to the points brought forward in the letter.

2. Copies of the papers should also be forwarded to the Chambers of Commerce, Bombay and Karachi, the Indian Merchants' Chambers, Bombay and Karachi, the Bombay Presidency Trades Association, the Bombay Native Piece-goods Merchants' Association, the Grain Merchants' Association, the Bombay Underwriters' Association, the Associated Exchange Banks, the Central Bank of India, Limited, the Millowners' Associations, Bombay and Ahmedabad, the Bombay Accident Insurance Association, the Bombay Claims Bureau, the Bombay Fire Insurance Association, the Bombay Motor Insurance Association, the Oriental Government Security Life Assurance Company, Limited, the Standard Life Asurance Company, Limited, the National Mutual Life Assurance of Australasia, Limited, Messrs. Grindlay and

Company, Limited, the New India Assurance Company, Limited, the New Zealand Insurance Company, Limited, the Royal Insurance Company, Limited, the L'Union Compaignie d'Assurance Contre L'incendie, Messrs. Volkart Brothers, the Jupiter General Insurance Company, Limited, the Commercial Union Assurance Company, Limited, the South British Insurance Company, Limited, the Tokio Marine Insurance Company, Limited, Messrs. Mackinnon Mackenzie and Company, and the General Accident, Fire and Life Assurance Corporation, Limited, for favour of their opinion on the provisions of the Bill, with special reference to the points mentioned in the letter from the Government of India and they should be requested to send their replies to Government by 25th September 1925.

3. The Bill with the Statement of Objects and Reasons should be published in the *Bombay Government Gazette* and the *Sind Official Gazette*. The Commissioner in Sind and the Manager, Government Central Press, should be requested to report to Government the dates of publication.

From the Government of India, Department of Commerce, Simla, to all Local Governments and Administrations.

No. 36-I. of the 22nd June 1925.

I am directed to forward a draft of an Insurance Bill which, in accordance with rule 18 of the Indian Legislative Rules, was published in the *Gazette of India*, dated the 20th June 1925. I am to request that (with the permission of His Excellency the Governor in Council, etc.) the Bill may be given wide publication and that the Government of India may be favoured with the views of the Local Government, of the Judges of the High Court and of important commercial bodies on the draft Bill. The Statement of Objects and Reasons explains briefly the main objects of the Bill, and further information about its provisions will be found in the Notes on clauses. The Government of India think it unnecessary, therefore, in this letter to do more than refer to a few points of major importance on which opinions are specially desired.

2. In the first place, it will be observed that the Bill purports to regulate all forms of insurance business carried on in India. Hitherto, as Local Governments are aware, legislation in India has been confined to Life Assurance Companies and Provident Insurance Societies. The extended scope of this Bill is a development necessitated in the opinion of the Government of India by the growth of the insurance habit in India, and it is believed that this view will find general acceptance.

3. I am next to refer to certain important clauses which explain the general scheme of the Bill. Clause 10 prescribes deposits for every kind of insurance business, the object being to prevent the growth of mushroom companies. Clause 9 prohibits loans to directors except in stated circumstances. Chapter IV deals with the important question of accounts and returns. The annual preparation of a revenue account, a profit and loss account and a balance sheet is made obligatory, and the accounts must be properly audited. The shareholders and policy-holders (clause 33) have a right to copies of the accounts, and clause 38 makes it incumbent on the Governor-General in Council to publish a summary of them. Clause 25 prescribes a quinquennial actuarial valuation of life assurance companies. Clause 31 enables the Governor-General in Council to appoint Inspectors to examine the affairs of any insurance company and clause 32 confers on the Governor-General in Council power, in the event of his seeing reason to doubt the solvency of any life company, to require an actuarial valuation. Clauses 47 and 48 (*c*) are also important in this connection. It will be seen that, while considerable powers are reserved to the Government of India and while in some respects Government's existing powers of control over life companies are tightened up, the Government of India in preparing the Bill have adhered to the policy of the Life Assurance Act of 1912 and that they rely for the protection of the public mainly on deposits *plus* publicity. On the whole, it is thought this policy has justified itself by results, and the Government of India as at present advised are of opinion that stronger justification would be required for any radical departure from the policy hitherto accepted in respect of life assurance companies than

they believe to exist. I am to enquire whether Local Governments are in general agreement with this view, or whether they would prefer that Government should exercise a stricter and more detailed control over the operations either of life assurance companies or of insurance companies generally than the Bill provides. In the latter event, I am to ask in what directions it is thought that control should be tightened.

4. Closely connected with this question is the question whether the Bill should contain provisions to the effect that insurance companies constituted outside of, but operating within, British India should be required to keep in British India, under Government control, assets equal to the reserve value of the policies issued by them in British India. The Insurance Laws of any countries contain provisions of this kind. It is claimed, in the first place, that such provisions would protect the interests of policy-holders in this country, in the event of the liquidation of any company not constituted in, but operating within, British India. In that event funds would be available in this country for the payment of the reserve value of the policies issued in British India. The reserve value of a policy of course is much less than the sum assured, and in the case of a life policy may be taken as roughly equivalent to the surrender value. The policy-holder in British India would therefore be protected to the extent of a sum equivalent to that which he would have received if he had surrendered the policy for a cash payment immediately prior to the date of liquidation. He receives no additional protection. This is the first advantage that is claimed for provisions of this kind. The second is that such restrictions, in so far as they hamper the operations of companies constituted outside the country, tend to foster the growth of indigenous companies.

5. On the other hand, there are various objections to the inclusion in the Bill of restrictive provisions of this nature. Experience has not shown that such provisions are necessary, and it might legitimately be argued that it is more in the general interest, in present circumstances in India, to foster the growth of the insurance habit by providing the safest possible insurance at the lowest possible price than to foster

the growth of indigenous insurance companies. Moreover, the implications of the proposal should not be overlooked. A statutory valuation of assets would be the necessary consequence of provisions of this kind, and this statutory valuation would necessarily be applied to Indian as well as non-Indian companies. A large staff of Government actuaries would be required, and it would be impossible to avoid a large measure of interference with the management of companies. But there are other graver objections to statutory valuations. Where companies are left to themselves, experience leads them to adopt strict standards of valuations, and it is by these methods that many British companies have built up for themselves a world-wide reputation for strength and reliability. On the other hand, there is a danger that a statutory valuation may be a lenient valuation. The same basis of calculation must be applied to all companies, and the tendency may be for the valuation to be adjusted to the needs of the weaker rather than of the stronger companies. Indeed a statutory valuation may become little more than a test of bare solvency. On the other hand, the public is apt to place too great reliance on the results of the valuation, and the companies themselves, instead of strengthening their position by the continuous application of strict standards, may tend to remain satisfied with the bare minimum of a statutory valuation. In other words, the danger of a statutory valuation is that it may lead to a lowering of standards.

6. It is for these reasons that the Government of India have decided provisionally not to include any provisions of this nature in the Bill. They have contented themselves with prescribing (clause 29) that insurance companies constituted outside British India, to which the Assurance Companies Act, 1909, applies, should furnish, in addition to copies of the returns deposited with the Board of Trade, certain annual statements. These statements will show *inter alia* the assets held by the company in India and how much of the premium income of the year is in respect of business transacted by the company in India. These provisions are in accordance with the main principles of the Bill, and well enable the Indian public to decide whether or not to insure with that company. It will also be seen that the

exemption now enjoyed by British companies from some of the provisions of the Indian Life Assurance Act, 1912, has been withdrawn, and that all the insurance companies, whether constituted within or without British India, have been placed practically in the same footing.

7. But the question discussed in the preceding three paragraphs of this letter is a difficult one, and the Government of India would be grateful for a full expression of opinion on it from Local Governments and commercial bodies.

8. I am next to invite attention to clause 32 of the Bill. This clause is entirely new, and its objects are briefly explained in the Notes on clauses. There appears to be a considerable volume of instructed opinion in favour of a clause of this kind in England at present, but the effect of such action as is contemplated by the clause on the credit of the company concerned requires careful consideration.

9. There is only one other point to which the Government of India think it necessary specifically to refer. Local Governments are no doubt aware that the Board of Trade has appointed an expert Committee to examine some of the provisions of the English Assurance Act of 1909. The preliminary conclusions of the Government of India may require revision in the light of the findings of this Committee. In the meantime, they have thought it advisable to set out these conclusions in the concrete form of a draft Bill, their object being to facilitate criticism and elicit opinion not only on the general policy of the Bill, but also on detailed provisions. The subject is a difficult and important one, and the Government of India recognize that Local Governments will require time to consider it in the light of the opinions they may receive. But they will be grateful if efforts could be made to let them have replies to this letter by the beginning of next November.

A

BILL

TO

Consolidate, amend and extend the law relating to Insurance Companies.

WHEREAS it is expedient to consolidate, amend and extend the law relating to Insurance Companies; it is hereby enacted as follows :—

CHAPTER I.

Preliminary.

Short title, extent and commencement.

1. (1) This Act may be called the Indian Insurance Companies Act, 192 .

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "accident insurance business" means the issue of, or the undertaking of liability under, policies of insurance upon the happening of personal accidents, whether fatal or not, disease, or sickness, or any class of personal accidents, disease, or sickness;

(*b*) "actuary" means an actuary possessing such qualifications as may be prescribed;

(*c*) "certified," in relation to any copy or translation of a document required to be furnished by or on behalf of an insurance company, means certified by a responsible officer of the company to be a true copy or a correct translation, as the case may be;

(*d*) "chairman" means the person for the time being presiding over the board of directors or other governing body of an insurance company;

(*e*) "Court" means the principal Civil Court of original jurisdiction in a district, and includes the High Court in the exercise of its ordinary original civil jurisdiction;

(*f*) "dividing society" means any insurance company which carries on business on the dividing principle, namely, under which the benefit secured by any policy issued by it is not fixed, but depends either partly or wholly on the results of the division of any portion of the premium income or funds amongst policies which have become due for payment either equally or in proportion to the premiums received under each class in any specified period;

(*g*) "financial year," in relation to any insurance company, means each period of twelve months at the end of which the balance of the accounts of the company is struck, or, if no such balance is struck, then the calendar year;

(*h*) "fire insurance business" means the issue of, or the undertaking of liability under, policies of insurance against loss by or incidental to fire;

(*i*) "insurance company" means any person (other than a Provident Insurance Society registered under the Provident Insurance Societies Act, 1912) who carries on any class of insurance business in British India, and includes any person who intends to carry on any such business or has appointed or recognises any other person as his agent in British India with the object of obtaining insurance business of any class;

V of 1912.

(*j*) "life insurance business" means the issue of, or the undertaking of liability under, policies of assurance on human life, or the granting of annuities on human life;

(*k*) "life insurance company" means an insurance company which carries on life insurance business either solely or in conjunction with any other business or businesses;

(*l*) "life policy" means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life, and includes any instrument which provides for the payment of an annuity for a term dependent on human life;

(*m*) "marine insurance business" means the issue of, or the undertaking of liability under, policies of insurance against loss or damage to any vessel or to goods, wares, merchandise or property of any kind in transit by water;

(*n*) "policy" means a policy of insurance or assurance in any class of insurance business, and includes any policy under which there is for the time being an existing liability already accrued, or under which any liability may accrue;

(*o*) "policy-holder" means the person who for the time being is the legal holder of a policy for securing a contract with an insurance company;

(*p*) "prescribed" means prescribed by rules made under this Act;

(*q*) "the Registrar," in relation to any insurance company, means the person performing the duty of the registration of companies under the Indian Companies Act, 1913, in the province in which the principal office of the insurance company is situated; and

VII of 1913

(*r*) "workmen's compensation insurance business" means the insuring of employers against liability to pay compensation or damages to workmen.

CHAPTER II.

General Provisions.

Principal office.

3. (1) Every insurance company shall have a principal office in British India to which all communications and notices may be addressed.

(2) Any notice or process required to be served on an insurance company shall be sufficiently served if left at or sent by post to the principal office of the company.

Particulars to be filed.

4. Every insurance company shall, within one month from the commencement of this Act or before it begins to carry on business, whichever is later, furnish to the Governor-General in Council—

(*a*) a certified copy of the charter, statutes, deed of settlement or memorandum and articles of the company, or other instrument constituting or defining the constitution of the company, and, if the instrument is not written in the English language, a certified translation thereof;

(*b*) the full address of the principal office of the company in British India;

(*c*) the names of the directors, principal officer and the auditor of the company in British India ;

(*d*) a statement of the classes of insurance business carried on or intended to be carried on by the company in British India ;

and, in the event of any alteration being made in any such instrument or in the address of the principal office or in the names of such persons or in such classes of business as aforesaid, the company shall forthwith furnish to the Governor-General in Council particulars of the alteration.

Name of company.

5. An insurance company constituted in British India after the commencement of this Act shall not have a name identical with that of a company already in existence in British India, or so nearly resembling that name as to be likely to deceive.

Deed of settlement.

6. Every insurance company shall cause a sufficient number of copies of its deed of settlement or other instrument constituting the company to be printed, and shall, on the application of any member or policy-holder, furnish to him a copy of such deed or instrument on payment of a sum not exceeding one rupee.

List of members.

7. Every life insurance company constituted in British India shall keep a list of the names and addresses of its members and shall, on the application of any member or policy-holder of the company, furnish to him a copy of such list on payment of a sum not exceeding six annas for every hundred words required to be copied.

Publication of capital.

8. Where any notice, advertisement or other official publication of an insurance company contains a statement of the amount of the authorised, issued or subscribed capital of the company, the publication shall also contain a statement of the amount of the capital which has been paid up.

Prohibition of loans to directors, etc.

9. An insurance company constituted in British India shall not, after the commencement of this Act, grant loans or temporary advances either on hypothecation of property, or on personal security, except loans on its life policies within their surrender values, to any director, managing agent or officer of the company or, where the insurance company is a firm, to any partner therein or to any other company or firm in which any such director, managing agent, officer or partner holds the position of director, managing agent, officer or partner.

CHAPTER III.

Deposits.

X of 1920.

Amount of deposit.

10. Subject to the provisions of this Chapter, every insurance company shall deposit and keep deposited with the Controller of Currency for and on behalf of the Governor-General in Council, in respect of any class or classes of insurance business carried on or intended to be carried on by it in British India, Government securities as defined in the Indian Securities Act, 1920, of the face value hereinafter specified in respect of that class or those classes, as the case may be, that is to say—

(*a*) of the face value of two hundred thousand rupees in respect of life insurance business ;

(*b*) of the face value of one hundred thousand rupees in respect of each of the following classes, namely :—

(*i*) workmen's compensation insurance business,
(*ii*) accident insurance business,
(*iii*) fire insurance business, or
(*iv*) marine insurance business ; and

(*c*) of the face value of one hundred thousand rupees in respect of any other class or classes of insurance business :

Provided that an insurance company shall not be liable to deposit Government securities of a total face value exceeding two hundred thousand rupees in respect of any of the classes of business referred to in clauses (*b*) and (*c*).

Deposit when to be made.

11. Every deposit required by section 10 shall be made, in the case of an insurance company which is carrying on insurance business at the commencement of this Act or which begins to carry on such business within six months of such commencement, before the expiry of that period and, in other cases, before the insurance company begins to carry on such business:

Provided that, in the case of a life insurance company constituted in British India, the Governor-General in Council may, on the application of the insurance company, permit the deposit of securities in respect of life insurance business to be made in five annual instalments, of which the first shall be a deposit of securities of the face value of one hundred thousand rupees made before the expiry of six months from the commencement of this Act or before the company begins to carry on life insurance business, according as the company has begun to carry on such business before or after such expiry, and the remainder shall be deposits of securities of the face value of ten, twenty, thirty and forty thousand rupees respectively made in each case before the close of the calendar year next following that in which the previous deposit fell due for payment.

Deposit by Indian mutual companies.

12. In the case of a mutual insurance company constituted in British India, the Governor-General in Council, may on the application of the company, exempt the company from making any deposit or permit the deposit of securities to be made at such rate or at such intervals as he thinks fit, and subject to such conditions as he may think desirable to impose with regard to payment of part of the premium income to trustees or, where the company carries on or intends to carry on life insurance business, to the frequency with which the company shall undergo actuarial investigation and to the

principles on which such actuarial investigation shall be carried out.

Manner of dealing with deposits already made.

13. Securities already deposited by an insurance company with the Controller of Currency in compliance with the Indian Life Assurance Companies Act, 1912, VI of 1912, shall be deemed to have been deposited under this Act in respect of the life insurance business of the company.

Income from deposits.

14. The insurance company by which any deposit has been made under this Act shall be entitled to receive the income derived from the securities so deposited.

Protection of deposits from attachment, etc.

15. Securities deposited by an insurance company under this Act shall be deemed to be part of the assets of the company, but shall not be capable of being assigned or charged or be liable to attachment, and, save as expressly provided by this Act, shall not be returnable to the insurance company or to any person on its behalf.

Refund of deposit.

16. Where an insurance company has ceased to carry on in British India any class of insurance business in respect of which securities have been deposited under this Act, and its liabilities in British India in respect of business of that class have been satisfied or are otherwise provided for, the Court may, on the application of the company, order the securities deposited in respect of business of that class to be returned to the company.

Substitution of deposit.

17. An insurance company may at any time substitute for any securities deposited under this Act any Government securities of the same face value.

CHAPTER IV.

Accounts and Returns.

Separation of accounts and funds.

18. (1) Save as hereinafter provided in this Chapter, every insurance company shall keep a separate account of all receipts and payments in respect of each class of insurance business carried on by it, and the excess of receipts over payments in each class shall form a separate insurance fund with an appropriate name.

(2) For the purposes of this section, workmen's compensation insurance business transacted in British India shall be deemed to be a class of business separate from workmen's insurance business transacted elsewhere.

(3) Any business carried on by an insurance company as incidental to insurance business of a particular class may be treated as insurance business of that class for the purposes of this Act.

Joint accounts and funds.

19. Any insurance company which has, during the five years immediately preceding the commencement of this Act, kept a joint account and maintained a joint fund in respect of any two or more classes of insurance business, not being workmen's compensation insurance business transacted in British India or life insurance business, shall be entitled to continue to keep such account and maintain such fund, and any other insurance company may, on application made to the Governor-General in Council, be permitted to keep a joint account and maintain a joint fund in respect of any two or more of such classes of business as aforesaid.

Liability of funds.

20. A fund formed in respect of any particular class or classes of insurance business shall be as absolutely the security of the policy-holders of that class or those classes as though it belonged to an insurance company carrying on no other business, and shall not be liable for any contracts of the insurance company for which it would not have been liable had the business of

the company been only that of insurance of that class or those classes, as the case may be, and shall not be applied, directly or indirectly, for any purposes other than those of the class or classes in respect of which the fund has been formed :

Provided that, in the case of an insurance company constituted before the commencement of this Act, nothing in this section shall be deemed to affect the liability of any fund to the prejudice of persons interested in contracts entered into by the company before such commencement.

Accounts and balance sheet.

21. (1) Every insurance company shall, at the expiration of each financial year, prepare—

(*a*) a revenue account for the year in the form or forms, applicable to the class or classes of insurance business carried on by the company, set forth in the First Schedule, or in such form or forms as may be prescribed and are so applicable ;

(*b*) a profit and loss account in the form set forth in the Second Schedule, except where the company carries on insurance business of one class only and no other business ;

(*c*) a balance-sheet in the form set forth in the Third Schedule ; and

(*d*) a statement of the share capital in such form as may be prescribed.

(2) The accounts, balance-sheet and statement shall be audited in the prescribed manner by an auditor who shall possess such qualifications as may be prescribed or shall be approved by the Governor-General in Council in that behalf.

Particulars to be stated in every revenue account.

22. (1) The amounts to be shown in every revenue account shall be the net amounts after deduction of all amounts paid and received in respect of re-insurances of the risks of the insurance company, and may be stated to the nearest rupee.

(2). Where credit has been taken in the balance-sheet for any sum deducted from the expenses of management relating to any class of business, the sum so deducted shall be shown separately in the revenue account for that class of business.

(3) Every revenue account shall state how much of the premium income of the year relates to business of the insurance company transacted in India.

Liability for outstanding claims and reserve for unexpired risks.

23. (1) To every revenue account in which the estimated liability in respect of outstanding claims is required to be stated there shall be appended a separate statement in such form as may be prescribed showing particulars of the outstanding claims and the liability estimated in respect thereof.

(2) Every revenue account in which the reserve for unexpired risks is required to be stated shall, if the reserve is less than forty per centum of the premium income of the year, show how such reserve has been determined.

Particulars regarding assets to be stated in balance-sheet.

24. (1) Every balance-sheet shall state how the values placed on each of the investments set forth therein have been determined, and the value of any such investment shall not be in excess of the cost price or the market value, whichever is higher.

(2) A certificate shall be appended to the balance-sheet to the effect that the assets are in the aggregate fully of the value stated therein, less any investment depreciation reserve taken into account.

(3) If the insurance company holds any shares to which a liability attaches in respect of any amounts unpaid thereon, the full amount of the liability shall be stated separately in the balance-sheet.

(4) Where debentures have been issued or loans raised which are charged on any of the assets of the insurance company, full particulars of such charge shall be appended to the balance-sheet.

(5) Where the balance-sheet includes amongst the assets any sums representing expenses of organisation or extension, or the purchase of business or good will, or bad debts, or the adverse balance of the profit and loss or of any revenue account, a statement of such sums in the form prescribed shall be appended to the balance-sheet.

(6) The balance-sheet shall have a statement appended to it showing the assets held by the insurance company in British India.

(7) Where any part of the assets of the insurance company is specifically deposited in any country outside British India under the law in force in that country as security to the holders of policies issued in that country, the country, in which the policies were issued and the amount deposited therein in respect of each class of insurance business, shall be stated in the balance-sheet.

Actuarial report and abstract.

25. (1) Every life insurance company shall once in every five years, or at such shorter intervals as may be required by the instrument constituting the company or by its regulations or bye-laws, cause an investigation to be made into its financial condition by an actuary, and shall cause an abstract of the report of such actuary to be made in the form set forth in the Fourth Schedule.

(2) The provisions of sub-section (1) regarding the making of an abstract shall also apply whenever at any other time an investigation into the financial condition of a life insurance company is made with a view to the distribution of profits or to the ascertainment of its exact financial condition.

(3) There shall be appended to every such abstract as aforesaid a certificate to the effect that full and accurate particulars of every life policy under which there is a liability, either actual or contingent, have been furnished to the actuary for the purpose of the investigation.

(4) There shall be appended to every such abstract as aforesaid particulars of the life policies in force on the date as at which the investigation is made in the form set forth in the

Fifth Schedule : Provided that, if the investigation is made annually by any company, such particulars need not be appended every year but at least once in every five years.

Audit at date of valuation.

23. Where an investigation into the financial condition of a life insurance company is made as at a date other than the expiration of the company's financial year, the accounts for the period since the expiration of the last financial year and the balance-sheet as at the date at which the investigation is made shall be prepared and audited in the manner provided by or under this Act.

Statements of new and discontinued policies.

27. Every life insurance company shall, at the expiration of each financial year, prepare statements giving such particulars regarding the business transacted during that year as are referred to in the form set forth in the Seventh Schedule or as may be prescribed.

Submission of returns.

28. Every account, balance-sheet, statement, and actuarial abstract required by any of the preceding provisions of this Chapter, shall be printed and four copies thereof, one of which shall be signed by the chairman and two directors of the company and by the principal officer of the company and, if the company has a managing director by the managing director, or, in the case of a firm, by two partners therein, shall be furnished to the Governor-General in Council, in the case of accounts, balance-sheets and statements within six months, and in the case of actuarial abstracts within one year, after the close of the period to which the account, balance-sheet, statement or abstract relates :

Provided that the Governor-General in Council may in any case extend the period allowed by this section by such further period as he thinks fit.

9 Edw. 7, c. 49

Returns from companies carrying on business in the United Kingdom.

29. An insurance company constituted outside British India to which the Assurance Companies Act, 1909, applies, may, in lieu of the returns required by section 28, furnish the returns deposited with the Board of Trade by the company in compliance with that Act, provided that the following statements, signed by the principal officer of the company in British India, are also furnished along with those returns, namely :—

(a) a statement showing, for each class of insurance business, how much of the premium income of the year to which the returns relate is in respect of business transacted by the company in India ;

(b) a statement showing the assets held by the company in British India ;

(c) where the company carries on life insurance business, a statement showing the life policies issued in India by the company during the year ; and

(d) where the company carries on workmen's compensation insurance business, a revenue account in respect of such business transacted by the company in British India.

Defective returns.

30. (1) If any return furnished to the Governor-General in Council appears to him to be inaccurate or defective in any respect, he may call upon the company to furnish a further statement correcting any such inaccuracies or supplying any such deficiencies.

(2) Where the Governor-General in Council has called upon an insurance company to furnish a further statement as aforesaid, he shall specify the time within which such further statement shall be furnished, and may also stipulate that such further statement shall be certified by the auditor or by the actuary, as the case may be.

(3) Where any inaccuracy or deficiency disclosed by a further statement so furnished entails an alteration of the original returns, it shall be the duty of the insurance company to amend the returns accordingly.

Appointment of inspector.

31. (1) Where an insurance company has failed to furnish any return hereinbefore referred to, or to furnish a further statement when required to do so, within the specified time, or where the Governor-General in Council is of opinion that any such return or further statement discloses an unsatisfactory state of affairs or that such further statement is insufficient, he may appoint an inspector to examine into the affairs of the company and to report thereon in such manner as he may direct.

(2) Where an inspector has been appointed under sub-section (1), the provisions of section 140 of the Indian Companies Act, 1913, shall apply for the purposes of any examination made by him. VII of 1913.

(3) All expenses of and incidental to the inspection shall be paid by the insurance company and, in the event of the winding up of the insurance company before such expenses have been paid, shall be payable out of the assets of the company in priority to all other claims at the date of the winding up.

Submission of the affairs of a company to an actuary for examination.

32. If the Governor-General in Council, on considering any return or further statement furnished by a life insurance company, is of opinion that the company is in such a position that there is reason to doubt its ability to fulfil its contracts, he may require it to submit its affairs to the examination of an actuary with a view to ascertaining the exact position and to formulating plans for dealing with it, and shall specify the time within which the actuary's report shall be furnished to him by the company.

Right of shareholders and policy-holders to copies of accounts, etc.

33. A printed copy of the accounts, balance-sheet, abstract or statement, last furnished to the Governor-General in Council in accordance with the provisions of section 28, shall, on the application of any member or policy-holder of the company, be forwarded to him by the company by post or otherwise.

Filing of reports.

34. Every insurance company shall furnish to the Governor-General in Council a certified copy of every report on the affairs of the company submitted to the members or policy-holders of the company, forthwith after its submission to the members or policy-holders.

Filing of abstract of proceedings of meeting.

35. Every insurance company shall furnish to the Governor-General in Council an abstract of the proceedings of every general meeting of the company. Every such abstract shall be despatched within fifteen days after the holding of the meeting to which it relates.

Custody and inspection of documents.

36. Every return, furnished to the Governor-General in Council, or a certified copy thereof, shall be kept by the Registrar, and any such returns or copies shall be open to inspection, and any person may procure a copy of any such return or of any part thereof on payment of a fee of six annas for every hundred words or fractional part thereof required to be copied.

Evidence of documents.

37. (1) Every return furnished to the Governor-General in Council which has been certified by the Registrar to be a return so furnished shall be deemed to be a return so furnished.

(2) Every document purporting to be certified by the Registrar to be a copy of a return so furnished shall be deemed to be a copy of that return, and shall be received in evidence as if it were the original return, unless some variation between it and the original return be proved.

38. The Governor-General in Council shall from time to time cause to be published, in such manner as he may direct, a summary of the accounts, balance-sheets, statements, abstracts, and other returns under this Act, or purporting to be under this Act, which have been furnished to him, and may append to such summary any note of the Governor-General in Council thereon and any correspondence in relation thereto.

Summary of returns to be published.

39. No insurance company shall publish in British India any of its returns in forms other than those in which they have been furnished to the Governor-General in Council

Returns to be published in statutory forms.

CHAPTER V.

Amalgamation.

40. No life insurance company constituted in British India shall amalgamate with another insurance company, or transfer its life insurance business or any portion thereof to another insurance company, unless the amalgamation or transfer is sanctioned by the Court.

Amalgamation or transfer.

41. (1) Before an application is made to the Court to sanction the amalgamation of two or more insurance companies of which any one is a life insurance company constituted in British India, or the transfer of any life insurance business of one such insurance company to another insurance company, notice of the intention to make the application, together with a statement of the nature of the amalgamation or transfer, as the case may be, and of the reason therefor, shall, at least two months, before the application is made, be sent to the Governor-General in Council and to every holder of a life policy of each company who is resident in British India, and the following documents shall be furnished to the Governor-General in Council and shall, during the two months

Statements required before amalgamation.

aforesaid, be kept open for the inspection of the members and policy-holders at the principal and branch offices or agencies of the insurance companies concerned, namely :—

(*a*) a draft of the agreement or deed under which it is proposed to effect the amalgamation or transfer;

(*b*) certified copies of statements of the assets and liabilities of the insurance companies concerned in such amalgamation or transfer ; and

(*c*) certified copies of the actuarial or other reports, including a report by an independent actuary on the proposed amalgamation or transfer.

(2) A notice required by sub-section (1) to be sent to a policy-holder may be addressed and sent to the person to whom the notices respecting the policy are usually sent, and any notice so addressed and sent shall be deemed to be notice to the holder of the policy.

Sanction of amalgamation by Court.

42. When an application is made to the Court to sanction the amalgamation of two or more insurance companies of which any one is a life insurance company constituted in British India, or the transfer of any life insurance business of one such insurance company to another insurance company the Court shall cause a statement of the nature and terms of the amalgamation or transfer, as the case may be, to be published in such manner and for such period as it may direct and, after hearing the directors or other persons whom it considers entitled to be heard, may sanction the arrangement if it is satisfied that no sufficient objection to the arrangement has been established.

Statements required after amalgamation.

43. Where an amalgamation takes place between any insurance companies or where any insurance business of one insurance company is transferred to another, the insurance company formed by the amalgamation or the

purchasing company, as the case may be, shall, within one month from the date of the completion of the amalgamation or transfer, furnish to the Governor-General in Council—

(*a*) a certified copy of the agreement or deed under which the amalgamation or transfer has been effected; and

(*b*) a declaration under the hand of the chairman and the principal officer of each company that to the best of their belief every payment made or to be made to any person whatsoever on account of the amalgamation or transfer is therein fully set forth, and that no other payments beyond those set forth have been made or are to be made either in money, policies, bonds, valuable securities or other property by or with the knowledge of any parties to the amalgamation or transfer.

CHAPTER VI.

Penalties and Procedure.

Penalty for non-compliance with Act.

44. Any insurance company which makes default in complying with any of the requirements of this Act, and every director, manager or secretary, or other officer or agent of, or partner in, the company who is knowingly a party to the default, shall be punishable with fine which may extend to one thousand rupees, and, in the case of a continuing default, with an additional fine which may extend to five hundred rupees for every day during which the default continues.

Penalty for falsifying documents.

45. If any account, balance-sheet, statement, abstract or other document required by this Act is false in any particular to the knowledge of any person who signs it, such person shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

Cognizance of offences.

46. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this Act.

VII of 1913.

Publication of default.

47. The Governor-General in Council may publish, in the *Gazette of India* and in such other manner as he may direct particulars of default made by an insurance company in complying with any of the requirements of this Act, provided that the default continuing for a period of three months after the date on which the attention of the insurance company has been drawn to the fact, and, in the case of an insurance company constituted in British India, may at the same time notify that this publication is a ground on which any member or policy-holder of the company may apply to the Court at the expense of the company for a winding up order.

CHAPTER VII.

Winding up.

Special provisions as to winding up of insurance companies.

48. The Court may order the winding up, in accordance with the Indian Companies Act, 1913, of an insurance company constituted in British India, and the provisions of that Act shall apply accordingly, subject, however, to the modification that the company may be ordered to be wound up—

(*a*) on the petition of any member or policy-holder at the expense of the company where a notification has been made to this effect by the Governor-General in Council under section 47 ; or

(*b*) on the petition of ten or more policy-holders, presented with the leave of the Court, which leave shall not be granted until a *prima facie* case has been established to the satisfaction of the Court, and until security for costs for such amount as the Court may think reasonable has been given ; or

(*c*) on application made on behalf of the Governor-General in Council specifying grounds on which it appears to him that the company is insolvent.

Winding up of subsidiary companies.

49. (1) Where the insurance business or any part of the insurance business of an insurance company has been transferred to another insurance company under an arrangement in pursuance of which the first-mentioned company (in this section referred to as the subsidiary company) or the creditors thereof has or have claims against the company to which such transfer was made (in this section referred to as the principal company), then if the principal company is being wound up by or under the supervision of the Court, the Court shall (subject as hereinafter mentioned) order the subsidiary company to be wound up in conjunction with the principal company, and may by the same or any subsequent order appoint the same person to be liquidator for the two companies and make provision for such other matters as may seem to the Court necessary, with a view to the companies being wound up as if they were one company.

(2) The commencement of the winding up of the principal company shall, save as otherwise ordered by the Court, be the commencement of the winding up of the subsidiary company.

(3) In adjusting the rights and liabilities of the members of the several companies between themselves, the Court shall have regard to the constitution of the companies, and to the arrangements entered into between the companies, in the same manner as the Court has regard to the rights and liabilities of different classes of contributories in the case of the winding up of a single company, or as near thereto as circumstances admit.

(4) Where any company alleged to be subsidiary is not in process of being wound up at the same time as the principal company to which it is alleged to be subsidiary, the Court shall not direct the subsidiary company to be wound up unless, after hearing all objections (if any) that may be urged by or on behalf of the company against its being wound up, the Court is of opinion that the company is subsidiary to the principal company, and that the winding up of the company in conjunction with the principal company is just and equitable.

(5) An application may be made in relation to the winding up of any subsidiary company in conjunction with a principal company by any creditor of, or person interested in, the principal or subsidiary company.

(6) Where a company stands in the relation of a principal company to one insurance company, and in the relation of a subsidiary company to some other insurance company or, where there are several insurance companies standing in the relation of subsidiary companies to one principal company, the Court may deal with any number of such companies together or in separate groups, as it thinks most expedient, upon the principles laid down in this section.

Return of deposits.

50. When an insurance company is being wound up, the liquidator or liquidators shall apply to the Court for an order for the return of the securities deposited by the company under this Act, and the Court shall, on such application, order the return of the deposit subject to such terms and conditions as it shall direct.

Valuation of policies in case of winding up.

51. Where an insurance company is being wound up, the value of a policy of any class or of a liability under such a policy requiring to be valued in such winding up shall be estimated in the manner, applicable to policies and liabilities of that class, provided by the Sixth Schedule.

VII of 1913.

Rules of valuation.

52. The rules in the Sixth Schedule shall be of the same force, and may be repealed, altered, or amended, as if they were rules made in pursuance of section 246 of the Indian Companies Act, 1913, and rules may be made under that section for the purpose of carrying into effect the provisions of this Act with respect to the winding up of insurance companies.

Notice of policy values.

53. Where an insurance company is being wound up, the liquidator, in the case of all persons appearing by the books of the company to be entitled to or interested in policies granted by the company, shall ascertain the value of the liability of the company to each such person, and shall give

notice of such value to those persons in such manner as the Court may direct, and any person to whom notice is so given shall be bound by the value so ascertained unless he gives notice of his intention to dispute such value in such manner and within such time as may be specified by a rule or order of the Court.

Power of Court to reduce contracts of life insurance companies.

54. The Court, in the case of a life insurance company which has been proved to be insolvent, may, if it thinks fit, in place of making a winding up order, reduce the amount of the contracts of the life insurance company upon such terms and subject to such conditions as it thinks just.

CHAPTER VIII.

Supplemental.

Rules.

55. (1) The Governor-General in Council may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(*a*) the qualifications to be possessed by actuaries and auditors under this Act ;

(*b*) the manner in which the accounts of insurance companies shall be audited and the particulars to be stated in the reports of auditors ;

(*c*) the form of revenue account, in respect of any class of insurance business for which no form has been set forth in the First Schedule.

(*d*) the form of any statement required under clause (*d*) of sub-section (1) of section 21, sub-sections (1) and (2) of section 23, sub-section (5) of section 24, or section 27 ;

(*e*) the additional statements of business to be prepared by every dividing society and the manner in which any such statement shall be furnished to the Governor-General in Council;

(*f*) the extent, if any, to which an insurance company may treat as an asset any premiums or instalments of premiums which have not actually become due for payment or in respect of which the periods during which payment may be made without penalty have expired before the close of the year of account, and the manner in which such items shall be shown in the accounts and balance sheet;

(*g*) the determination of the business of an insurance company which shall be deemed to be business transacted in India or British India;

(*h*) the language and currency in which returns required by this Act shall be furnished and the certification of translations of any such returns; and

(*i*) any other matter which is to be or may be prescribed.

(3) Rules so made shall be published in the *Gazette of India*, and on such publication, shall have effect as if enacted in this Act.

Alteration of forms.

56. The Governor-General in Council may, on the application or with the consent of an insurance company alter any form contained in the Schedules as respects that company, for the purpose of adapting it to the circumstances of that company.

Power to exempt companies.

57. The Governor-General in Council may, by notification in the *Gazette of India*, and subject to such restrictions and conditions as he may specify in the notification, exempt any insurance company from all or any of the provisions of this Act or of any rules made thereunder.

Exemption from certain provisions of the Indian Companies Act.

58. Where an insurance company which is registered under the Indian Companies Act, 1913, or is an existing company as defined in that Act, in any year furnishes its accounts and balance-sheet in accordance with the provisions of section 28, the company may, at the same time, send to the Registrar a copy of such accounts and balance-sheet; and where, such copy is so sent, it shall not be necessary for the company to file a balance-sheet with the Registrar as required by sub-section (1) of section 134 of that Act, and the copy of the accounts and balance-sheet so sent shall be dealt with in all respects as if it were a balance-sheet filed in accordance with that section. VII of 1913.

Amendment of Act V of 1912.

59. For section 3 of the Provident Insurance Societies Act, 1912, the following section shall be substituted, namely :— V of 1912.

Application of Act.

"3. Nothing in this Act shall apply to any Provident Insurance Society which pays or undertakes to pay on any policy an annuity exceeding fifty rupees or a gross sum exceeding five hundred rupees, or which receives or undertakes to receive by way of premium or contribution under any insurance policy any sum exceeding two hundred and fifty rupees where the said premiums or contributions are payable for one year or a limited number of years, or exceeding twenty-five rupees in any one year where the premiums or contributions are unlimited in number and terminable on death or the occurrence of an uncertain event:

Provided that, in determining whether this Act applies to any Provident Insurance Society, contracts entered into by the Society before the commencement of the Indian Insurance Companies Act, 1925, shall not be taken into consideration. of 1925

Explanation.—For the purposes of this section in its application to life insurance business, 'policy' includes a series of policies on any one life."

Repeals.

60. The Indian Life Assurance Companies Act, 1912, is hereby repealed. VI of 1912.

(*Note.*—The Schedules have not been reproduced.)

Statement of Objects and Reasons.

The object of this Bill is to provide for the Regulation of Insurance Companies operating in India.

There are two Acts at present in force in India relating to Insurance Companies, one is the Indian Life Assurance Companies Act VI of 1912, and the other is the Provident Insurance Societies Act V of 1912. It is considered that the law should regulate all forms of insurance business carried on in India. It is proposed, therefore, to repeal Act VI of 1912 and to replace it by this Bill. As will be seen from the definition of "Insurance Company" in Clause 2 (*i*), the Bill will apply to every Company which carries on, or intends to carry on, any class of insurance business in British India, either directly or indirectly through an Agent. Companies registered under the Provident Insurance Societies Act have been excluded from the scope of the Bill, but it is proposed to amend Section 3 of this Act with the object of imposing the same limits as are at present prescribed in the case of life assurance business on every kind of insurance business carried on by Provident Insurance Societies.

In framing the Bill, it has been provisionally decided to continue the policy of the Indian Life Assurance Companies Act VI of 1912, and to rely for the protection of the public mainly on a policy of allowing no Insurance Company to carry on business in India, unless and until it has paid a deposit to Government. These deposits should prevent the establishment of mushroom Companies. In addition, it is proposed to insist on the fullest measure of publicity in regard to the working of each Company, in order that the public may judge for themselves whether it is worked on sound and prudent lines. It is also proposed to tighten the control of Government over Insurance Companies in some respects.

C. A. INNES.

SIMLA,
The 16th June 1925.

Notes on Clauses.

CLAUSE 2 (*f*).—The definition of "dividing society" is taken from the existing Rules issued under the Indian Life Assurance Companies Act VI of 1912. Under Clause 55 (2) (*e*), power is taken to prescribe by rule the additional statements of business to be prepared by such Societies and the manner in which such statements shall be furnished to the Governor-General in Council.

CLAUSE 2 (*r*).—The definition of "workmen's compensation insurance business" contains no reference to the issue of, or the undertaking of liabilities under policies. It is provisionally thought necessary to bring within the scope of the Act associations of employers which without issuing policies or undertaking liabilities under policies of insurance, carry on such business for the mutual insurance of their members. Such associations may be excused from making deposits under Clause 12, and may be exempted from other provisions of the Bill under Clause 57.

CLAUSE 9.—It is thought that the practice which it is proposed to prohibit is objectionable and should not be allowed.

CLAUSE 10.—It is proposed that every Insurance Company carrying on, or intending to carry on, business in British India should make a deposit of Government securities, and that the exemption from this obligation hitherto allowed by Sections 32 and 33 of Act VI of 1912 to Assurance Companies carrying on life assurance business in the United Kingdom should be withdrawn. The main purpose of the deposit is to prevent the growth of mushroom companies. On the other hand, it is not intended to prevent the establishment of new and sound companies. The amount of the deposits has been fixed with reference to these two considerations.

CLAUSE 11.—It is proposed that Life Insurance Companies constituted in British India should be allowed to make the deposit in five annual instalments. The concession is based

on the provisions of Section 4 of Act VI of 1912. It is not considered necessary that the same concession should be allowed to Companies carrying on other kinds of insurance business.

CLAUSE 12.—Power is taken to exempt mutual societies, with or without conditions, from the obligation to make deposits. There are a number of Indian Mutual Companies which could not, without great hardship, make deposits.

CLAUSE 15.—The object of the Clause is to protect deposits from attachment under any judgment obtained by a creditor of the Company. It is believed that deposits under the English Act of 1909 are not liable to attachment.

CLAUSES 18 AND 19.—These Clauses deal with the question of separate accounts and funds for each class of insurance business carried on by a Company. Separate funds and accounts are made obligatory in respect of life insurance business and workman's compensation insurance business transacted in India. But joint accounts can be allowed in the case of the other kinds of insurance business. The proposals are in accordance with English law on the subject.

CLAUSE 22.—Sub-clauses (1) and (2) repeat foot-notes (2) and (3) to Form A. in the First Schedule to Act VI of 1912 Sub-clause (3) prescribes the supply of information which will be a valuable index to growth of the insurance habit in India.

CLAUSE 23 (1).—In the case of accident insurance business and workmen's compensation insurance business, where an outstanding claim frequently takes the form of a periodical payment extending over a long period, it is important that full particulars of such claims and the liability in respect thereof should be appended to the Revenue Account. The form of statement will be prescribed by rules under the Act. For similar statements, compare Forms C and D in the Fourth Schedule to the English Assurance Companies Act, 1909.

CLAUSE 23 (2).—Leading Fire Insurance Companies usually make it a rule that the reserve for unexpired risks should not be less than 40 per cent. of the premium income

of the year. The practice is a wholesome one, and this Clause is designed to encourage it.

CLAUSES 24 (1) and (2).—These two clauses are modelled on Foot-note 2 to the form of balance sheet in the Third Schedule of Act VI of 1912. It is considered important, for the protection of the public, that investments should be properly valued in the Balance Sheet.

CLAUSE 24 (3).—This Clause is taken from foot-note 3 to the form of balance sheet in the First Schedule of Act VI of 1912.

CLAUSE 24 (4).—Compare Section 18 (1) of the English Industrial Assurance Act of 1923. In regard to Life Insurance Companies in India, the practice enjoined by this clause is already obligatory under Rule 14 of the Rules issued under Act VI of 1912.

CLAUSE 24 (5).—This Clause is modelled on Rule 8 (*c*) of the Rules issued under Act VI of 1912.

CLAUSE 24 (6).—Under Act VI of 1912, Life Assurance Companies have to submit this information in a separate statement to be submitted along with their Revenue Account.

See also Clause 29 (*b*).

CLAUSE 24 (7).—See foot-note 1 to the form of Balance Sheet in the Third Schedule of Act VI of 1912.

CLAUSE 25.—See Section 8 of Act VI of 1912. Sub-clause (3) corresponds to Rule 5 of the Rules issued under the above Act.

CLAUSE 29.—The forms prescribed in the Schedule to the Bill are modelled on those prescribed by the English Assurance Companies Act of 1909. It is sufficient, therefore, that Companies constituted outside British India, to which the above Act applies, should submit copies of the returns which they are required to send to the Board of Trade. See Section 33 of Act VI of 1912. But additional statements relating to the business of the Company in India are prescribed.

CLAUSE 29 (*d*) prescribes that a company carrying on workmen's compensation insurance business in British India must submit a revenue account in respect of such business. Compare Form D in the First Schedule to the English Assurance Companies Act, 1909.

CLAUSE 30.—Sub-clause (1) is taken from Section 11 (2) of Act VI of 1912. Sub-clauses (2) and (3) are modelled on Section 16 of Industrial Assurance Act, 1923.

CLAUSE 31 (1).—The provisions of Section 37 (1) of Act VI of 1912 have not been repeated in the Bill. No use has ever been made of these provisions. The clause is modelled on Section 37 (ii).

CLAUSE 32.—This clause is new and represents an important departure. It enables Government to deal with a Life Insurance Company whose returns show it to be on the verge of insolvency. Under Section 22 (*b*) of Act VI of 1912, which is repeated in Clause 48 (*c*) of this Bill, the Governor-General in Council may apply to the court to have a Company, which appears to him to be insolvent, wound up. But there may be cases in which strong actuarial advice may restore an unsound Company to a strong and flourishing condition, and it is proposed by this clause to give the Governor-General in Council power to require a Life Insurance Company, in cases where there is reason to doubt its ability to fulfil its contracts, to submit its affairs to actuarial examination.

CLAUSE 39.—The forms in which Insurance Companies have to submit their returns to the Governor-General in Council have been carefully drawn up in order that these returns may contain essential information. It is a necessary safeguard that this information should also be made available to the public.

CLAUSE 41.—The procedure in regard to amalgamation has been slightly simplified. Compare Section 20 of Act VI of 1912.

CLAUSE 47.—See Section 34 of Act VI of 1912, The Clause makes it plain that the default shall be a ground on

which any shareholder or policy-holder may apply, at the expense of the Company, for a winding order. Section 34 of Act VI of 1912 does not say who is to approach the court for a winding up order.

CLAUSE 54.—See Section 26 of Act VI of 1912.

CLAUSE 55 (2) (*f*).—This matter is dealt with by Rule 15 of the Rules issued under Act VI of 1912. In order to prevent abuses, it is considered necessary for the Governor-General in Council to have power to prescribe the extent to which the premiums referred to in the clause may be treated as assets.

CLAUSE 57.—Taken from Section 41 of Act VI of 1912.

CLAUSE 59.—The effect of Section 3 of the Provident Insurance Societies Act, 1905, is to limit the extent to which such Societies might carry on life insurance business. The amendment proposed is designed to limit the extent to which Provident Insurance Societies may carry on any kind of insurance business.

Notes on the Schedules.

Forms A, B, C and D are based on the corresponding forms of the English Act of 1909.

Form A in the draft does not follow the form in the English Act by requiring the following items to be shown separately for business within and out of the United Kingdom.

Premiums,
Consideration for annuities,
Claims by death,
Claims by maturity,
Surrenders,
Annuities,
Bonuses in cash,
Bonuses in reduction of premium,
Commission.

By the provisions of clauses 22 (3) and 29 (*a*), however, the Indian premium income must be stated separately not only for life insurance but for all classes of insurance business. As the consideration for immediate annuities can be ascertained from the returns under the new 5th Schedule it is not considered necessary to have a separate entry for that item as in the English Act.

Notes 1 and 2 to form A in the English Act are covered by the foot-note to form A in the draft Bill. Note 3 is covered by the provisions of clause 22 (1). Note 4 by clauses 22 (2) and 24 (5). Note 5 by clause 27. Note 6 by clause 55 (2) (*g*).

In Form D of the 1st Schedule to the draft Bill the amount of the outstanding claims is included in the fire insurance fund instead of being shown separately in the balance sheet as in the English Act.

In the form of balance sheet shown in the 3rd Schedule claims under life insurance policies have been split up into claims admitted but not paid and claims intimated but not admitted. On the assets side of the balance sheet loans and mortgages are included under the general heading of investments. The heads under which many of the other investments have to be entered have been re-arranged to suit the conditions of Indian companies.

Note 1 to the form of balance sheet in the English Act is dealt with in clause 24 (7) of the draft Bill. Note 2 by the foot-note to the form of balance-sheet in the draft Bill. Note 3 by clauses 24 (1) and 24 (2). Note 4 by clause 20 and the Rule to be framed under clause 55 (2) (*b*).

The draft 4th Schedule contains under questions 8 and 17 items which under the English Act are dealt with under headings 10 and 11 of the 5th Schedule to that Act. It also includes several items previously dealt with by the Rules issued under the Indian Life Assurance Act of 1912.

The principal changes compared with the English Act are under draft questions Nos. 6, 8, 11, 13, 14, 17 and 19.

Also in the foot-notes to the two forms referred to in question No. 16. The forms corresponding to forms C and D of the 4th Schedule to the English Act are provided for in draft clause 23 (1).

No reference has been made in the Bill to bond investment business as it is not intended to treat such business as insurance business. There are in Madras Presidency a very large number of persons or associations known as Nidhis who transact bond investment business on a small scale and in such a way that it would not be feasible to bring it under the operation of this Act.

The 6th Schedule in the Bill corresponds to the 6th Schedule of the English Act.

The draft 7th Schedule corresponds to statement D of the Indian Life Assurance Act of 1912.

The 7th Schedule of the English Act is covered by clause 53 of the draft Bill.

No schedule has been prepared corresponding to the 8th Schedule to the English Act.

No. 2399-337 of the 23rd September 1925.

From the Chamber to the Government of Bombay, Revenue Department.

I have the honour to refer to your letter No. 4327-G /24, dated the 17th ultimo, forwarding a copy of the Indian Insurance Companies Bill and of the Government of India's covering letter No. 36-I of the 22nd June 1925, and requesting that Government may be favoured with the views of this Chamber on the provisions of the Bill and specially on the points brought forward in the letter from the Government of India. In reply I am to state that my Committee have devoted considerable time and thought to this matter which they have examined in detail in conjunction with an expert Sub-Committee of the Chamber specially appointed for the purpose and I am now to convey to you their considered views as under.

2. Dealing first with the points of major importance to which the Government of India drawn attention in their letter and on which they specially invite expressions of opinion, my Committee are in general agreement with the view expressed in paragraph 2 that the growth of the insurance habit in India renders it desirable to extend the scope of legislation to include forms of insurance business other than Life Assurance Companies and Provident Insurance Societies. They consider, however, that marine insurance business should be excluded from the Bill and their reasons for advocating this exception will be found below in the detailed examination of the clauses.

3. In regard to the points raised in the succeeding paragraphs my Committee are in general agreement with the view that the Government of India are justified in adhering to the policy of the Life Assurance Act of 1912 and in relying for the protection of the public mainly on deposits plus publicity. It has occurred to them, however, that it might be desirable to exercise stricter control over foreign companies, *i.e.*, companies constituted outside the British Empire but carrying on business in India, and they have considered the advisability of requiring such companies to make larger deposits with the Controller of Currency under section 10 or to keep in British India under Government control assets sufficient to meet their unexpired liability, for which purpose 40 per cent. of the premium income would probably be sufficient in the case of companies other than Life. But, while they think that a case could undoubtedly be made out for stricter control of foreign companies, they are unable to say whether Indian public opinion would be prepared to accept discrimination of this nature and they feel that the arguments set out in the following paragraphs apply to a large extent to foreign companies also, so that on the whole they are not prepared to recommend such discrimination.

4. In the case of British companies whether indigenous or constituted in the British Empire outside British India, apart from their recommendation under section 10 below which would have the effect of increasing the amount of deposits, my Committee are not in favour of restrictive

provisions greater than those contemplated in the Bill and they endorse the arguments in support of this view which are admirably set forth in paragraph 5 of the Government of India's letter. I am to mention as an additional argument against further restriction that in my Committee's opinion it is both inexpedient in the general interest as well as likely to increase the cost of insurance, to compel companies engaged in a world-wide business to lock up in one country large blocks of capital which may be needed to meet an exceptional disaster or unforeseen crisis in another part of the world. They consider it importance for an insurance company to have due facility for mobilising capital in case of emergency.

5. While on the subject of the protection of the public, I am to suggest the addition of a clause restricting the class of investment that may be made by an Indian Insurance Company with its funds. Particularly in the case of an Indian Life Insurance Company do my Committee consider it necessary that the policy holders should be protected in this manner. They have observed one case in which part of the funds of such a company were invested in the share of an industrial concern of very doubtful strength, and they cannot but consider this to be undesirable.

6. And finally I am to suggest for consideration, the addition of a clause providing certain safeguards for policy holders, in the event of the members of a Life Assurance Company constituted in British India wishing to take the company into voluntary liquidation. Such liquidation should not be permitted, my Committee think, until such time as the liabilities to the policy holders have been discharged in full. It may be said that the chance of the members carrying their resolution is remote, but the mere possibility that irresponsible persons might cause the liquidation of a sound company, seems opposed to the interests of the commercial future of India.

7. In connection with paragraph 6, my Committee recommend that the provisions of section 29 of the Bill be extended to include Indian companies who might thus, in lieu of the returns required by section 28, furnish the returns

deposited with the Board of Trade along with certain additional statements. It has been represented to my Committee that it would be a convenience for indigenous companies operating outside India to be allowed to prepare uniform returns and there would appear to be no objection to granting them this privilege. Further comment on this matter will be found below. In regard to the concluding sentence of that paragraph my Committee agree that the exemption hitherto enjoyed by companies carrying on business in the United Kingdom from some of the provisions of the Indian Life Assurance Act should now be withdrawn and that all British insurance companies, whether indigenous or not, should be placed practically on the same footing. Under clauses 32 and 33 of that Act of company carrying on life business in the United Kingdom, in accordance with the Assurance Companies Act, 1909, can, on making application to the Governor-General in Council, secure exemption from a number of the clauses of the Indian Act and in particular from section 4 requiring a deposit. The new Bill will deprive British Life offices of that privilege and my Committee think rightly so.

8. With reference to paragraph 8, after due consideration my Committee are not opposed to the inclusion in the Bill of section 32. In this connection they would note that the Bill confers on the Governor-General in Council very extensive powers. At the same time they recognise that the widely differing stages of development of insurance institutions in this country will necessitate considerable elasticity in the operation of the Act.

9. In regard to the last point raised in the Government of India's letter my Committee are strongly of opinion that no attempt should be made to reach definite conclusions in the matter of insurance legislation in this country until the report of the expert Committee appointed by the Board of Trade to examine the British Assurance Act of 1909 is available. It is improbable that any important changes could be introduced in British law on this subject without affecting India and accordingly they recommend that legislation be postponed until the report of the English Committee has been received.

10. I now set out, *seriatim*, my Committee's comments on certain clauses of the draft Bill.

CHAPTER I.

Preliminary.

CLAUSE 2 (*a*).—The definition of accident insurance business, while it would appear to be complete so far as personal accidents are concerned, does not in my Committee's opinion, cover all classes of motor car insurance business and miscellaneous insurance business. Moreover, it would appear difficult to devise a form under the First Schedule that would be conveniently applicable to both Personal Accident and Motor Car Insurance Business. To the best of my Committee's knowledge, motor car insurance business is relatively of greater importance in India than personal accident business. They therefore recommend that this clause be split into two portions, *viz.*, 2 (*a*) 1. relating to general accident and miscellaneous business and 2 (*a*) 2. relating to personal accident business in the terms of 2 (*a*) in the draft Bill.

CLAUSE 2 (*i*).—In this definition of "Insurance Company" under the Act, my Committee recommend the addition of the words "and other than subsidiary companies which no longer exist as separate legal entities" after "1912" in the words in brackets. There are in existence to-day a number of subsidiary companies which have been merged completely in parent companies and which really only continue to exist, for various reasons, for the purpose of the separate trade name. The risks under-written in the names of these subsidiary companies are fully guaranteed by the parent companies and my Committee see no reason why the Act, which provides for deposits under Chapter 3, section 10, should apply to such companies. I am to make it quite clear that this recommendation does not apply to subsidiary companies which continue to exist as legal entities with their own capital. The latter class of company should come under the provisions of the Act. My Committee are of opinion that this section as drafted, covers the case of Lloyds' agents in this country. It is clear also that the Act

does not attempt to control risks placed direct with Lloyds by merchants in this country and my Committee consider that it would be quite impossible and undesirable moreover to attempt to effect any such control. Any form of control over business placed direct with Lloyds could only result in completely checking that business, which would, my Committee think, be an undesirable restraint of trade and would moreover remove a very valuable check on the rates charged by the companies.

CLAUSE 2 (*m*).—My Committee recommend that this sub-clause be deleted. They are strongly of opinion that to attempt to include Marine insurance business within the scope of this Act would be both undesirable and almost impossible to effect. They would point out that practically no other country in the world, where insurance legislation of this nature is in force, has attempted such inclusion. The main object after all of this Act is to provide greater safety to policy holders. In the case of Life or Fire or Workmen's Compensation or Accident Business, the risks cover a long period and are correspondingly greater. Marine business on the other hand covers, in the main, voyage risks only, in which case the risk is limited to a short period. Moreover, a considerable volume of Marine insurance is effected direct with Lloyds and it would appear to be impossible to control such insurance by means of legislation, so that Marine Insurance Returns under an Act of this sort would be robbed of the greater part of their value.

Then again, it would appear to be extremely difficult to devise a form under the First Schedule applicable to all Marine insurance business. And finally, it would, in my Committee's opinion, be undesirable from the point of view of Indian companies which hope to obtain a share of Marine business outside India, to attempt restrictive legislation of this description, when such legislation does not exist in other countries. It might result quite conceivably in retaliatory action by other countries.

CLAUSE 2.—My Committee suggest that this clause would be more complete if a definition of the word "member" were added.

CHAPTER II.

General Provisions.

CLAUSE 4.—My Committee are of opinion that the period within which certain documents and statements have to be submitted to the Governor General in Council should be altered from one month to four months. One month would not give sufficient time to such companies constituted outside British India as may have to obtain the documents in question from their Head Offices.

CHAPTER III.

Deposits.

CLAUSE 10.—My Committee agree with the principle that deposits should be made by Insurance Companies in respect of certain classes of insurance business and kept with the Controller of Currency, with the exception that "Marine Insurance Business" should be deleted. They approve of the amounts suggested in the draft Bill with the proviso that the words "market value" be substituted for "face value" in each instance. My Committee considered whether these amounts would represent a disproportionate lock-up of funds as regards the smaller companies concerned but concluded that no real hardship would arise as long as the aggregate amount remained at Rs. 2,00,000 for Life and Rs. 2,00,000 for all other classes.

CLAUSE 11.—Here again my Committee would substitute the words "market value" for "face value."

CLAUSE 12.—*Deposit by Indian Mutual Companies.*

My Committee are opposed to Indian mutual companies being exempted from making the same deposit as proprietory companies even allowing for the fact that the Bill empowers the Governor General in Council to attach a condition to a mutual company so exempted that it must pay a part of its premium income to Trustees. Such exemption appears to be in complete contradiction to one of the alleged objects of the Bill, *viz.*, the prevention of the establishment of mushroom companies. Even if

the Governor General in Council were to enforce the aforesaid condition in respect of every mutual company it would not, in my Committee's opinion, protect the public against the promotion of mushroom companies by individuals or by people who have no insurance knowledge. Under these circumstances my committee consider that a deposit should be insisted upon in the case of every mutual company whether in existence or not, although perhaps some concession might be made under section 57 in respect of companies in existence at the date of the passing of the Act. My Committee do not think that the enforcement of the deposit need prevent the start of mutual companies as the deposit could be advanced by the directors or promoters of the company and treated in the accounts as a loan due to them. If, however, mutual companies are to be exempted from the deposit my Committee are strongly of opinion that the Act should stipulate that no mutual company be permitted to commence business in British India until the promoters have satisfied the Governor General in Council that they are men of substance and can run the company on sound lines.

CLAUSE 14.—My Committee are of opinion that the income derived from securities deposited should be made payable to the depositing companies at the place of deposit. They therefore recommend the addition of the words "and this income shall be payable at the place of deposit" at the end of the clause.

CLAUSE 16.—When all liabilities in British India have been duly discharged, my Committee can see no reason why securities deposited should not be compulsorily returnable. They therefore recommend the substitution of the word "shall" for the word "may" in the 7th line.

CLAUSE 17.—Consequently upon their recommendation under clause 10, my Committee recommend the deletion of the word "face."

CHAPTER IV.

Accounts and Returns.

CLAUSE 18 (1).—The note on this clause, at the end of the draft Bill, states that the provisions of this clause are in accordance with the English law on the subject, but the wording is not exactly the same as that of the English Act and the meaning conveyed is, in my Committee's opinion, different. The intention, they presume, is, that a separate insurance fund shall be formed out of the excess of receipts over payments and not that the whole of the excess of receipts over payments should constitute such funds. In the latter event there would be no opportunity for creating other reserve funds. They therefore recommend the inclusion of the words "out of" between the words "and" and "the excess of receipts" in line 6.

CLAUSE 18 (3).—My Committee recommend the inclusion of the word "insurance" between the words "any" and "business" in the first line. This appears to be a necessary amplification of the meaning of the clause.

CLAUSE 20.—My Committee are strongly opposed to the principle herein enunciated; that the funds formed in respect of any particular class or classes of insurance business shall not, without exception, be applied directly or indirectly for any purposes other than those of the class or classes in respect of which the fund has been formed.

This section would appear to have been copied from section 3 (2) of the English Act of 1909 but the subsequent provisions of the English Act sections 31 (*e*) and 32 (*d*), exempting Fire and Accident Insurance from the application of that clause, have been omitted from the Indian Act. Moreover, the English Act does not embrace Marine insurance at all and in this connection is quite clear and confines this restriction to Life insurance and Workmen's Compensation insurance. This, my Committee submit, is logical.

In the case of all other insurance, my Committee consider that it is most desirable that a company which underwrites more than one class of business, should, in times of

emergency, be in a position to draw freely on the reserves of one class to pay for losses incurred by another class. For example, in a disaster of the magnitude of the San Francisco earthquake it is desirable that companies should be able to draw on their other reserves to meet such exceptional losses.

My Committee therefore recommend the substitution of the words "Life Insurance or Workmen's Compensation Insurance" for the words "any particular class or classes of insurance business" in lines 1 to 3.

SECTION 25 (1).—My Committee would accept this clause subject to the proviso that the particulars called for shall not exceed those mentioned in Forms C and D in the Fourth Schedule to the English Assurance Companies Act, 1909.

The Government note in this connection states that the form of statement will be prescribed by Rules under the Act and my Committee presume that the Rules will be submitted to the Chamber and other bodies for criticism before publication.

SECTION 23 (2).—In the case of Life Assurance and Marine Insurance business, it is not usual and is indeed quite unnecessary that the reserve for unexpired risks should not be less than 40 per cent. of the premium income of the year. Government, in their note on this clause, refer to Fire Insurance business and would appear, quite incorrectly, to have applied the same reasoning to Life and Marine business.

My Committee have already recommended that Marine business should be totally excluded from the scope of the Bill, but if this recommendation is not accepted, they would strongly urge the inclusion of the words "in respect of all insurance business other than Life and Marine Business" between the words "account" and "in which" in the first line.

CLAUSE 24 (7).—In view of the fact that in many countries a separate deposit for different classes of insurance

business, is not required, my Committee recommend the deletion of the words "in respect of each class of insurance business" in the 7th and 3th lines.

CLAUSE 28.—In this clause it is stated that "every account so required by any of the preceding provisions of this Chapter shall be printed, and four copies thereof, ... shall be furnished to the Governor General in Council, &c." This wording would appear to include the accounts of receipts and expenditure mentioned in clause 18 (1) and as it would appear to be quite unnecessary that such accounts should be printed and submitted to the Governor General in Council and also to the Registrar (*vide* clause 36) let alone that they should be supplied to members and policy holders (*vide* clause 33), my Committee recommend that the words "with the exception of the accounts mentioned in clause 18 (1)" be added between the words "account" and "balance sheet" in line 1.

In line 13 of this clause it is provided that every account, balance sheet, statement, &c., should be furnished to the Governor General within 6 months. My Committee advocate the substitution of 9 months for 6 months as the latter period would not give sufficient time to companies whose head offices are situated out of India.

CLAUSE 29.—My Committee are entirely in favour of the basic principle underlying this clause and feel that the privilege given to companies constituted outside British India might suitably be extended to Indian companies. It should not be overlooked that the returns required by the Board of Trade are in use in most parts of the Empire and that it would be inconvenient to those Indian companies that wish to compete for overseas business to have to make up one set of forms in India and a second set for use outside India.

CLAUSE 29 (*b*).—My Committee suggest that the wording of this clause be made clearer. As it reads at present it might refer to foreign securities held in India. They could therefore suggest the inclusion of the word "Indian" between "the" and "assets" in the first line.

CLAUSE 33.—This clause which states that the accounts, balance sheet, abstract or statement last furnished to the Governor General in Council in accordance with the provisions of section 28, shall be available to any member or policy holder, is apparently copied from section 14 of the Indian Life Assurance Companies Act, 1912; and inasmuch as it relates to all classes of Insurance business brought under the operation of the proposed Act, and does not only relate to Life Insurance Companies, my Committee consider that it is too wide and confers quite unnecessary powers on both members and policy holders.

The Indian Companies Act of 1913 gives members of a company the right to the Annual Report (Sec. 77 (2)), the balance sheet (Sec. 131 (2) and (3), and to Form G. (Sec. 136 (3)). Except in the case of Life Insurance and Workmen's Compensation Insurance Companies, my Committee are of opinion that the Indian Companies Act gives the member of a company access to all the information that is necessary for his purpose. Appended hereto will be found a list of statements, documents, etc., which could be demanded by a member or policy holder of an insurance company under the proposed Act as drafted and my Committee submit that these statements, which are prepared expressly for the purposes of the Governor General in Council, contain much intimate information which is not required by either members or policy holders of insurance companies other than those dealing with Life and Workmen's Compensation. They therefore recommend the addition of the words "A Life or Workmen's Compensation Insurance" between the words "policy holders" and "company" in line 7, the word "the" being deleted.

As regards policy holders of companies other than those dealing with Life or Workmen's Compensation Insurance, there can be no objection to their having a legal right to be supplied with copies of the balance sheet, but as most insurance companies already supply such balance sheets by way of advertisement and as no insurance company would be likely to refuse to supply a printed copy of its balance sheet to a likely customer, my Committee consider that there is no need whatever to legislate in this behalf.

CLAUSE 35.—My Committee consider that 15 days is an insufficient time within which to be compelled to despatch an abstract of the proceedings of a general meeting. These proceedings have to be printed, and they recommend that "30 days" should be substituted for "15 days."

CLAUSE 36.—My Committee recommend the entire deletion of this clause. Its effect is that all returns made to the Governor General in Council, in accordance with the provisions of Section 28, must be lodged with the Registrar and shall be available to any member of the public on payment of a fee.

While they recognise the right of members and policy holders of Life and Workmen's Compensation Insurance Companies to this information, a right which is conferred on them in section 33, which has in its turn been copied from the Indian Life Assurance Companies Act of 1912, my Committee have already said, under section 33 that they do not agree that members and policy holders of insurance companies other than Life and Workmen's Compensation Companies should have any rights other than those possessed by them under the Indian Companies Act, 1913, and they are still more unable to see why persons who are neither members nor policy holders, should have the right to obtain a mass of intimate information which would not be available to them under the Companies Act, 1913, in connection with any other type of public company.

Under that Act, a member of the public can obtain a copy of the list of shareholders of a company, but a reference to the list, appended hereto, will make it clear that it is proposed to make the most confidential statements and accounts available, under this Act, to the general public.

Apart from the incovenience to the Insurance companies concerned, in having to supply to the Registrar, a duplicate of all Accounts, Statements, etc., furnished to the Governor General in Council, my Committee cannot conceive that it is desirable or wise to permit every member of the public whether well intentioned or otherwise, to

have access to these documents. To permit such access might well result in exposing a company both to annoyance and litigation from wholly irresponsible people.

CLAUSE. 38.—This provides for the Governor General in Council causing to be published, from time to time, a summary of accounts, balance sheets, etc., and other returns under this Act. If such a summary is to be compulsorily published, and it is evident from the wording of the section that this is the intention, and is to be of value, my Committee are of opinion that it should be published annually and not merely from time to time.

My Committee are not very happy as to the exact meaning of the word "summary" and they think it should be emphasised that details of the business of individual companies other than those contained in published balance sheets, should not be made public.

CLAUSE 39.—This clause precludes an Insurance Company from publishing in British India, any of its returns in forms other than those in which they have been furnished to the Governor General in Council.

The wording of this section seems to my Committee to make it doubtful whether advertisements are not precluded except in statutory wording. This would clearly be an undesirable restraint and my Committee recommend that instead of "any of its returns," the words "any of its revenue accounts, balance sheets, actuarial reports and abstracts" should be substituted.

CHAPTER VII.

Winding up.

CLAUSE 48 (*b*),—My Committee are not clear whether this section provides that the company shall have the right to lay its own case in front of the Court before the latter finds that a "*prima facie*" case has been established, but they consider it absolutely necessary that a company should have that right.

CHAPTER VIII.

Supplemental.

CLAUSE 55 (3).—My Committee recommend an amendment to the effect that "Rules so made shall be published in the *Gazette of India and three months after such publication* shall have effect as if enacted in this Act."

It is necessary, my Committee think, that there should be a period for protest between the publication and operation of the new rules and they would point out that sub-section 34 (2) of the Workmen's Compensation Act specifically provides for such period.

CLAUSE 57.—My Committee cannot see why any company other than a Life Insurance Company should be exempted from all or any provisions of the Act or the rules made thereunder.

As regards Life Insurance Companies, they are aware that this section is taken from section 41 of Act VI of 1912, but, while they agree that some companies find it difficult to furnish deposits in accordance with section 10 of the proposed Act, they cannot see why all Life Insurance Companies should not comply with the remaining sections of the Act without undue hardship. Moreover, one of the main objects of the Act being the establishment of the security of the policy holder, they feel very strongly that all Life Insurance Companies, without exception, should be compelled to comply with all these other sections.

Generally speaking, my Committee's feeling is that an Act which allows of exemption without limit cannot be a good Act as it would probably result in only first class companies coming under its operation. My Committee would therefore favour the restriction of the Governor General in Council's powers of exemption and suggest an amendment of this clause as follows :—

> Between the words "any" and "Insurance Company" in lines 5 and 6, insert the word "Life" and instead of the words "all or any of the provisions of this Act" in lines 6 and 7 read "all or any of the provisions of section 10 of this Act."

Form (C) Applicable to Accident Insurance Business.

In accordance with their recommendations under Chapter I (Preliminary), my Committee advise that there should be two schedules, one for personal accident insurance and the other for general accident and miscellaneous insurance business.

Form (D) Applicable to Fire Insurance Business.

The corresponding Form (B) of the English Act of 1909 has the entry "Claims under policies *paid and outstanding.*" The reason for the departure from the form adopted by the Board of Trade is not appreciated by my Committee, who consider such a departure unnecessary.

Form (E) Applicable to Marine Insurance Business.

My Committee have already expressed the opinion that it is most inadvisable to attempt to include Marine business under the Act. Consequently they recommend the deletion of this form.

THE FOURTH SCHEDULE.—Para. 11 is a new and most desirable addition to the existing legislation.

List of Statements, etc., which can be demanded of a Company by any member or policy-holder in accordance with Section 33.

Section 18 (1). Separate account of all receipts and payments in respect of each class of insurance business.

Section 21 (*a*). A revenue account in respect of each class of insurance business as set forth in the First Schedule stating how much Premium Income in India (Section 22 (3)).

Section 23 (1). Separate statement showing particulars of outstanding claims in such form as may be prescribed.

Section 21 (*b*). A profit and loss account as set forth in the Second Schedule.

Section 21 (*c*). A balance sheet as set forth in the Third Schedule.

Section 21 (*d*). A statement of the share capital in such form as may be prescribed.

Section 25 (1). An abstract of an actuarial report as set forth in the Fourth Schedule. This is a valuation of the liabilities under life policies and includes the following returns :—

(*a*) Consolidated revenue account since the last valuation (No. 15) ;

(*b*) Summary and valuation of the policies (No. 16) ;

(*c*) Valuation balance sheet (No. 16) ;

(*d*) Specimen policy reserve values and minimum surrender values (No. 17) ;

(*e*) The manner in which a surplus is distributed or the steps taken to meet a deficiency (Nos. 18 and 19).

Section 25 (4). Particulars of the life policies in force at the time of investigation into the companies affairs to be appended to the abstract of the actuarial report in the form set forth in the Fifth Schedule.

Section 27 (8). Annual statement of business transacted during the year in the form set forth in the Seventh Schedule.

WORKMEN'S BREACH OF CONTRACT ACT, 1859.

ACT No. III OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 11th February, 1925.)

An Act to repeal certain enactments whereby breaches of contract by labourers are made punishable under the criminal law.

WHEREAS it is expedient to repeal certain enactments whereby breaches of contract by labourers are made punishable under the criminal law; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Workmen's Breach of Contract (Repealing) Act, 1925.

(2) It shall come into force on the first day of April, 1926.

Repeals.

2. The enactments mentioned in the Schedule are hereby repealed to the extent specified in the fourth column thereof.

THE SCHEDULE.

Enactments Repealed.

(See section 2.)

Year.	No.	Short title.	Extent of repeal.
1859	XIII	The Workman's Breach of Contract Act, 1859.	The whole.
1860	XLV	The Indian Penal Code.	Sections 490 and 492.
1897	XIV	The Indian Short Titles Act, 1897.	So much of the Schedule as relates to the Workman's Breach of Contract Act, 1859.
1920	XII	The Workman's Breach of Contract (Amendment) Act, 1920.	The whole.
,,	XXXVIII	The Devolution Act, 1920.	So much of the First Schedule as relates to the Workman's Breach of Contract Act, 1859.

THE INDIAN COTTON GINNING AND PRESSING FACTORIES RULES.

(*Extract from Gazette of India, August* 8, 1925, *Part I.*)

DEPARTMENT OF COMMERCE.

Notifications.

SIMLA, *the 8th August* 1925.

No. 236-C. (2). In pursuance of sub-section (3) of Section 1 of the Cotton Ginning and Pressing Factories Act, 1925 (XII of 1925), the Governor General in Council is pleased to appoint the 8th August 1925, as the date on which the said Act shall come into force.

No. 236-C. (2). In exercise of the power conferred by Section 12 of the Cotton Ginning and Pressing Factories Act, 1925 (XII of 1925), the Governor General in Council is pleased to make the following rules :—

1. (1) These rules may be called the Indian Cotton Ginning and Pressing Factories Rules, 1925.

Short title and commencement.

(2) They shall come into force on the eighth day of August 1925.

2. In these rules—

"Act" means the Cotton Ginning and Pressing Factories Act, 1925;

Definition.

"Section" means a section of the Act.

3. The owner or lessee of every cotton pressing factory shall apply to the authority appointed to receive returns under sub-section (1) of section 5 for the allotment of the mark required by section 4 to be used for such factory.

Such application shall be made, in the case of factories in existence at the commencement of these rules, on or before the 1st September 1925, and in case of factories constructed thereafter, not less than one month before work commences in the factory:

Provided that the authority aforesaid may at any time allot the mark to be used in a factory in respect of which no application has been made and may intimate the allotment to the owner of such factory.

Special mark.

4. (1) The special mark allotted to each factory shall consist of a letter denoting the province in which the factory is situated together with a number denoting the factory.

(2) The letters denoting the province shall be as follows:—

For presses situated in the Madras Presidency the letter	M.
For presses situated in the Bombay Presidency, excluding Sind, the letter	B.
For presses situated in Sind the letter	S.
For presses situated in Bengal the letter	L.
For presses situated in the United Provinces the letter	U.
For presses situated in the Punjab the letter ..	P.
For presses situated in the Central Provinces the letter	C.
For presses situated in Bihar and Orissa the letter	Q.
For presses situated in Assam the letter	A.
For presses situated in the North-West Frontier Province the letter	F.
For presses situated in Ajmer-Merwara the letter.	J.
For presses situated in Delhi the letter	D.

(3) The numbers denoting the factory shall run consecutively within each province.

5. No special mark once allotted shall be transferred to another factory :

Marks not transferable.

Provided that when a press is transferred from one province to another the original allotted mark shall no longer be used and application shall be made to the prescribed authority for the allotment of a fresh mark.

6. The serial number shall consist of two parts. The first part shall consist of two numerals being the last two integers of the calendar year in which the cotton year has commenced and the second part shall be the running number of the bale according to the press factory register. A new series of running numbers shall be started at the commencement of each cotton year. The cotton year shall commence on the 1st day of September in each calendar year and shall terminate on the thirty-first day of August next following, except in the Madras Presidency where the dates for the commencement and ending of the cotton year shall be the first day of February and the 31st day of January respectively.

Serial No.

7. On and after 1st October 1925, every bale of cotton pressed in a cotton pressing factory shall be marked in the following manner :—

The special mark and the two integers denoting the cotton year shall be indelibly punched or stamped on any part of the central hoop of the bale in such a manner as to be clearly decipherable. Provided that if the bale is lashed with less than three hoops the marks shall be punched on either of the hoops (if two hoops be used) or near the middle of the hoop if one hoop only be used. The letters and numbers used shall in no case be less than one-quarter-of-an-inch in length. English letters and numbers only shall be used.

Manner of marking.

The running number of the bale shall be punched or stamped on the hoop as described above *or* shall be stencilled in ink on the hessian covering of a lashed flat side of the bale in such a manner as to be clearly decipherable, English numbers only being used which shall not be less than two inches in length.

The following order shall be observed for marks punched on the hoops :—

Number denoting factory—letter denoting province—numerals denoting cotton year.

If the running number be punched on the hoop it shall follow the second of the two numbers denoting the cotton year and separated from it by a star. Where the running number is stencilled on the hessian a star shall be placed before the first integer and after the last integer.

Illustration.

A bale of cotton pressed at a factory in the Bombay Presidency in February 1926 would be marked in either of the following ways :—

On the hoop.		On the hoop.	On the hessian.
1		1	*
6		6	3
1		1	4
B	or	B	5
2		2	6
5		5	*
*			
3			
4			
5			
6			

In this mark 161B is the factory mark, B denoting the province and 161 the number allotted to the factory; 25* 3456 is the serial number, 25 denoting the cotton year commencing on September 1st, 1925, and 3456 the running number of the bale pressed in the factory.

Note.

(*i*) In order to reduce to the minimum any risk of weakening the hoops by the punching or stamping of marks it is advisable to place the numbers and letters as in diagram (*a*) and not as in diagram (*b*)

Diagram (*a*)

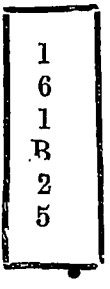
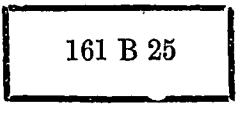


Diagram (*b*)



(*ii*) The stencilling of the running number on an end or unlashed side of a bale does not fulfil the requirements of this rule.

Compilation and publication of returns.

8. The statements to be compiled by Local Governments under sub-section (2) of section 5 shall be published weekly in the local Official Gazette and in the supplement to the *Gazette of India* in the form appointed for the province concerned in the annexed Schedule.

SCHEDULE.

Form A.—Madras.

Statement of cotton pressed in the Madras Presidency for the week ending.....19 .

[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

1	2	3	4	5
	No. of bales pressed.		No. of bales pressed.	
Variety of cotton.	During the week.	During the corresponding week last year.	Since .....19 . (The date prescribed by the Local Government as the commencement of the season.)	During the corresponding period last year.
1. Tinnevellies				
2. Salems				
3. Cambodia				
4. Northerns and Westerns.				
5. Coconadas				
Total ..				

(Columns 3 and 5 to be filled in after September 1st, 1926.)

Form B.—Bombay.

Statement of cotton pressed in the Bombay Presidency for the week ending.....19 .

[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

1	2	3	4	5	6
Name of Division or Block.	No. of bales pressed.		No. of bales pressed.		Districts included in the block.
	During the week.	During the corresponding week last year.	Since .....19 . (The date prescribed by the Local Government as the commencement of the season.)	During the corresponding period last year.	
1. The Konkan and the Port of Bombay.					Thana, Kolaba and the Island of Bombay.
2. Gujerat					Ahmedabad, Kaira, Broach, Panch Mahals and Surat.
3. North Deccan ..					East Khandesh, West Khandesh and Nasik.
4. East Deccan ..					Ahmednagar, Sholapur and Bijapur.
5. West Deccan and Southern Mahratta Country.					Poona, Satara and Ratnagiri. / Belgaum, Dharwar, Kanara.
6. Sind					All districts in Sind.
Total for the Presidency excluding the Konkan and Port.					*Note*—Cotton pressed in the Konkan and Port block is mainly re-pressed cotton or cotton waste.

(Columns 3 and 5 to be filled in after September 1st, 1926.)

Form C.—Bengal.

Statement of cotton pressed in the Bengal Presidency for the week ending.....19 .

[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

1	2	3	4	5	6
	No. of bales pressed.		No. of bales pressed.		
Name of Division or Block.	During the week.	During the corresponding week last year.	Since.....19 . (The date prescribed by the Local Government as the commencement of the season.)	During the corresponding period last year.	Districts included in the block.
The Bengal Presidency ..					All districts in the Presidency.

(Columns 3 and 5 to be filled in after September 1st, 1926.)

Form D.—United Provinces.

Statement of cotton pressed in the United Provinces of Agra and Oudh for the week ending.....19 .

[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

1	2	3	4	5	6
Name of Division or Block.	No. of bales pressed		No. of bales pressed.		Districts included in the block.
	During the week.	During the corresponding week last year.	Since .....19 . (The date prescribed by the Local Government as the commencement of the season.)	During the corresponding period last year.	
1. Upper Doab					Dehra Dun, Saharanpur, Meerut, Bulandshahr, Aligarh, Muzaffarnagar.
2. Middle Doab					Muttra, Farukhabad, Etah, Agra, Mainpuri, Etawah.
3. Lower Doab and Bundelkhand.					Cawnpore, Fatehpur, Allahabad, Jhansi, Jalaun, Hamirpur, Banda.
4. Rohilkhand					Hardoi, Shahjahanpur, Bareilly, Moradabad, Budaun, Bijnor, Pilibhit, Naini Tal, Almora, Garhwal.
5. Rest of the Province..					Mirzapur, Benares, Jaunpur, Ghazipur, Azamgarh, Ballia, Gorakhpur, Basti, Gonda, Bahraich, Kheri, Sitapur, Unao, Lucknow, Bara Banki, Rai Bareili, Sultanpur, Fyzabad, Partabgarh.
TOTAL ..					

(Columns 3 and 5 to be filled in after September 1st, 1926.)

Form E.—Punjab.

Statement of cotton pressed in the Punjab for the week ending.....19 .

[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

1	2	3	4	5	6
Name of Division or Block,	No. of bales pressed.		No. of bales pressed.		Districts included in the block.
	During the week.	During the corresponding last year.	Since .....19 (The date prescribed by the Local Government as the commencement of the season.)	During the corresponding period last year.	
1. Ambala ..					Hissar, Rohtak, Gurgaon, Karnal, Ambala.
2. Jullunder ..					Kangra, Hoshrarpur, Jullunder, Ludhiana.
3. Lahore ..					Lahore, Amritsar, Gurdaspur. Sialkot, Gujranwala, Sheikupura.
4. Rawalpindi ..					Gujrat, Shahpur, Jhelum, Rawalpindi, Attock.
5. Multan ..					Montgomery, Lyallpur, Jhang, Multan, Muzzafargarh, Dera Ghazi Khan.
6. Ferozepore ..					Simla, Ferozepore, Mianwali.
Total ..					

(Columns 3 and 5 to be filled in after September 1st, 1926.)

Form F.—Central Provinces.

Statement of cotton pressed in the Central Provinces for the week ending.....19

[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

1	2	3	4	5	6
	No. of bales pressed.		No. of bales pressed.		
Name of Division or Block.	During the week.	During the corresponding week last year.	Since .....19 (The date prescribed by the Local Government as the commencement of the season.)	During the corresponding period last year.	Districts included in the block.
1. Jubbulpore ..					Jubbulpore, Saugor, Damoh.
2. Nerbudda ..					Narsinghpur, Hoshangabad.
3. Nimar					Nimar.
4. Nagpur ..					Nagpur, Chanda, Bhandara, Wardha, Balaghat.
5. Satpura ..					Seoni, Chindwara, Betul, Mandla.
6. Chhatisgarh ..					Drug, Raipur, Bilaspur.
Total ..					

(Columns 3 and 5 to be filled in after September 1st, 1926.)

Form G.—Bihar and Orissa.

Statement of cotton pressed in the Province of Bihar and Orissa during the week ending

.....19 .

[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

1	2	3	4	5	6
	No. of bales pressed.		No. of bales pressed.		
Name of Division or Block.	During the week.	During the corresponding week last year.	Since .....19 . (The date prescribed by the Local Government as the commencement of the season.)	During the corresponding period last year.	Districts included in the block.
The Province of Bihar and Orissa.					All districts in the Province.

(Columns 3 and 5 to be filled in after September 1st, 1926.)

Form H.—Assam.

Statement of cotton pressed in the Province of Assam during the week ending.....19

[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

1	2	3	4	5	6
	No. of bales pressed.		No. of bales pressed.		
Name of Division or Block.	During the week.	During the corresponding week last year.	Since .....19 (The date prescribed by the Local Government as the commencement of the season.)	During the corresponding period last year.	Districts included in the block.
The Province of Assam.					All districts in Assam.

(Columns 3 and 5 to be filled in after September 1st, 1926.)

Form I.—North-West Frontier Province.

Statement of cotton pressed in the North-West Frontier Province during the week ending

....19 .

[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

1	2	3	4	5	6
	No. of bales pressed.		No. of bales pressed.		
Name of Division or Block.	During the week.	During the corresponding week last year.	Since .....19 . (The date prescribed by the Local Government as the commencement of the season.)	During the corresponding period last year.	Districts included in the block.
The North-West Frontier Province.					All districts in the Province.

(Columns 3 and 5 to be filled in after September 1st, 1926.)

Form J.—Ajmer-Merwara.

Statement of cotton pressed in the Ajmer-Merwara during the week ending.....19 .

[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

1	2	3	4	5	6
	No. of bales pressed.		No. of bales pressed.		
Name of Division or Block.	During the week.	During the corresponding week last year.	Since .....19 . (The date prescribed by the Local Government as the commencement of the season.)	During the corresponding period last year.	Districts included in the block.
Ajmer-Merwara ..					The whole of Ajmer-Merwara.

(Columns 3 and 5 to be filled in after September 1st, 1926.)

Form K.—Delhi.

Statement of cotton pressed in Delhi for the week ending.....19 .

[Section 5 (2) of the Cotton Ginning and Pressing Factories Act, 1925.]

1	2	3	4	5	6
	No. of bales pressed.		No. of bales pressed.		
Name of Division or Block.	During the week.	During the corresponding week last year.	Since .....19 . (The date prescribed by the Local Government as the commencement of the season.)	During the corresponding period last year.	Districts included in the block.
The Delhi Province.					The whole of Delhi Province.

(Columns 3 and 5 to be filled in after September 1st, 1926.)

THE BOMBAY COTTON GINNING AND PRESSING FACTORIES RULES, 1925.

Attention is drawn to the fact that Rule 5 (1) *means also that the authority for the purposes of Rule* 3 *of the Indian Cotton Ginning and Pressing Factories Rules is the Director of Agriculture and that application should be made to that officer for allotment of the prescribed press mark.*

(*Extract from the "Bombay Government Gazette," August 27th,* 1925, *Part I.*)

GENERAL DEPARTMENT.

Notifications.

BOMBAY CASTLE, 25*th of August*, 1925.

No. 6389-A.—In exercise of the powers conferred by Section 13 of the Cotton Ginning and Pressing Factories Act, 1925 (XII of 1925), the Governor in Council is pleased to make the following rules to provide for the following matters, namely :—

Short title.

1. These rules may be called the Bombay Cotton Ginning and Pressing Factories Rules, 1925.

Definitions.

2. In these rules "Act" means the Cotton Ginning and Pressing Factories Act, 1925, and 'section' means a section, of the said Act.

Forms of Registers, etc.

3. (1) The ginning register under sub-section (1) of Section 3 shall be maintained in the form of Schedule A hereto.

(2) The press register under sub-section (2) of Section 3 shall be maintained in the form of Schedule B hereto.

(3) The weekly returns of bales of cotton pressed, under Section 5, shall be submitted in the form of Schedule C hereto.

Power to examine registers.

4. The District Magistrate or any officer specially empowered by the Local Government to enter and inspect cotton ginning or cotton pressing factories may, when making such inspection, examine the registers mentioned in Rule 3 and test the accuracy of the entries therein made.

Returns under Section 5.

5. (1) *The returns under Section 5 shall be submitted to the Director of Agriculture.*

(2) Such returns shall be for the seven days ending on the *Friday* of each week and shall be posted not later than the following day. The first return shall be for the week ending the 4th day of September 1925.

(3) When a pressing factory finally ceases work for the season a statement to that effect shall be made in the last weekly return.

Weights to be used.

6. (1) All weighments of *kapas* or ginned cotton and pressed cotton shall be made in standard pounds. The actual weights,

used for weighments may be pounds or the following multiples of pounds :—

2, 4, 7, 14, 28, 56, and 112 pounds.

The entries in the registers of the factory and in the prescribed returns may, however, be made—

(*a*) for *kapas* or ginned cotton, in maunds or such other unit as may be in use in the district in which the factory is situate. The number of pounds in the maund or other unit used shall in such cases be clearly entered in the register and on every return submitted ;

(*b*) for pressed cotton, in bales of 392 pounds net of cotton, exclusive of packing, or in bales of such other net weights as may be allowed by the persons or authorities prescribed by the Government.

(2) Only weights stamped in the manner and by the persons or authorities perscribed by the Government in this behalf shall be used in cotton ginning and cotton pressing factories.

Scales to be used.

7. (1) No scales or weighing apparatus shall be used in any cotton ginning or cotton pressing factory for the purpose of weighing *kapas* or ginned cotton, pressed bales or any other cotton unless they have been certified by inspectors appointed or authorized by the Government under Rule 8 and unless they are stamped by the said inspectors in the manner prescribed by the Local Government in that behalf.

(2) Every such scale or weighing apparatus shall be retested at least once a year by the inspectors appointed or authorized by the Government under Rule 8.

Inspectors.

8. (1) The inspection of scales, weighing apparatus and weights to be used in cotton ginning and cotton pressing factories shall be made by inspectors appointed or authorized by the Government for the purpose.

(2) Every such inspectors shall certify or test the accuracy of every such scale, weighing apparatus or weight brought to him for certification or test. He shall also stamp the same in such manner as Government may prescribe.

Owner of factories to give facilities for inspection.

9. The inspectors appointed or authorized under Rule 8 shall be supplied with standard weights by the Government and every owner of a cotton ginning or cotton pressing factory shall, at all reasonable times, give every such inspector free access to all parts of his factory for the purpose of discovering or inspecting the scales, weighing apparatus and weights in use therein and comparing the weights with the standard weights supplied to the inspector.

Authorities for the purposes of Sections 8 and 9.

10. (1) The prescribed authority for the purposes of Sections 7 and 8 shall be the Collector of the district in which the factory is situated.

(2) The prescribed authority for the purpose of sub-section (1) of Section 9 shall be the inspectors of factories appointed under the Indian Factories Act, 1911, for the area in which the factory is situated.

(3) The prescribed authority for the purposes of sub-sections (2) and (4) of Section 9 shall be the Collector of Bombay.

Power to enter and inspect factories.

11. The District Magistrate or other officer specially empowered in this behalf by the Government may, at any time during the usual working hours, enter any cotton pressing factory and may make such inspection of the premises and machinery and of any prescribed registers as he may deem necessary for the purpose of the Act and of any rules made thereunder.

Press mark to be exhibited.

12. The owner of every pressing factory shall exhibit in a conspicuous place a notice showing the mark allotted to the factory under Section 12 of the Act.

No. 6389-B.—For the purposes of Section 5 of the Cotton Ginning and Pressing Factories Act, 1925 (XII of 1925), the Governor in Council is pleased to direct that the "Season" shall commence on the first day of September in each year.

No. 6389-C.—The Governor in Council is pleased to appoint the Collectors of districts to be the Inspectors for the purposes of Rules 6, 7 and 8 of the Bombay Cotton Ginning and Pressing Factories Rules, 1925.

SCHEDULE A.

(See sub-rule (1) of rule 3.)

GINNING REGISTER.

Name and number of Factory. Name and address of Owner. Name of registered Lessee (if any). Year.

Month.....

Names of persons for whom cotton was ginned.	Quantity (by weight in lbs. avoirdupois) of *kapas* or cotton ginned for each person in column 1.		Dates on which ginned.	Remarks.	Signature of owner or person in charge of the Factory or person authorized by owner.
	Kapas.	Cotton.			
(1)					
(2)					

SCHEDULE B.

(See sub-rule (2) of rule 3.)

PRESS REGISTER.

Name and number of Factory. ..... Name of Owner. ..... Name of Lessee (if any). ..... Press Mark. .....

Year.		Total number of bales pressed.	Serial number of bales.	Name of person for whom pressed.	(In these columns may be entered the weights of the bales, average weights, etc., to facilitate the preparation of the returns under Section 5).	Signature of owner or person in charge of the Factory or person authorized by owner.
Month.	Day.					

SCHEDULE C.

(*See sub-rule* (3) *of rule* 3.)

Return of cotton pressed for the week ending.....19 .

Name and number of Pressing Factory. Name of Owner. Name of registered Lessee (if any). Press Mark.

....

Correct Postal Address of Factory.....

Number of bales pressed during the week.	Average nett weight per bale pressed during the week in lbs. avoirdupois.	Number of bales pressed since the commencement of the season.	Remarks.

Date.....19 .

.....

Signature of owner or person in charge.

TARIFF SCHEDULE.

SCHEDULE II.—IMPORT TARIFF.

Note.—In the expression "*ad valorem*" used in this schedule the reference is to "real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878).

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco.		Rs. a.	
		FISH.			
1	27	FISH, SALTED, wet or dry.	Indian md. of 82⅔ lbs. avoirdupois weight.	.....	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.*
2	65	FISH, excluding salted fish.	.....	*Ad valorem*	15 per cent.
3	66	FISHMAWS, including singally and sozille and sharkfins.	.....	,,	15 ,,
		FRUITS AND VEGETABLES.			
4	67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved—			
		Almonds without shell .	cwt.	80 0	15 per cent.
		,, kagazi Persian in the shell.	,,	95 0	15 ,,
		,, in the shell Persian.	,,	18 0	15 ,,
		,, all other sorts	...	*Ad valorem.*	15 ,,
		Cashew or cajoo kernels.	cwt.	25 0	15 ,,
		Cocoanuts, Straits Dutch East Indies and Siam.	thousand.	115 0	15 ,,
		,, Maldives ...	,,	34 0	15 ,,
		,, other ..	,,	55 0	15 ,,
		,, kernel (khopra).	cwt.	22 0	15 ,,

* The rate on the 1st January 1926 and until further notice is annas 7½.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		1.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		FRUITS AND VEGETABLES—*contd.*			
		Currants	cwt.	24 0	15 per cent.
		Dates, dry, in bags ...	,,	11 0	15 ,,
		,, wet, in bags, baskets and bundles.	,,	5 0	15 ,,
		,, wet, in pots, boxes, tins, and crates.	,,	11 0	15 ,,
		Figs dried Persian ...	,,	13 0	15 ,,
		,, ,, European...	,,	18 0	15 ,,
		Garlic	,,	6 0	15 ,,
		Pistachio nuts	,,	70 0	15 ,,
		Raisins, Munakka, Persian Gulf.	,,	14 0	15 ,,
		,, other sorts ...	.....	*Ad valorem*	15 ,,
		All other sorts of fruits and vegetables, fresh, dried, salted or preserved.	.....	,,	15 ,,
		GRAIN, PULSE, AND FLOUR.			
5	68	FLOUR	.....	*Ad valorem.*	15 per cent.
6	1A	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (see No. 5).	.....	,,	Free.
		LIQUORS.			Rs. a.
7	28	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	.....	0 8
8	29	DENATURED SPIRIT ...	... ..	*Ad valorem.*	7½ per cent.
9	31	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			Rs. A.
		(*a*) Entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon or 6 quart bottles	.....	30 0 or 15 per cent. *ad valorem*, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		LIQUORS—*contd.*			
		(*b*) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	.....	Rs. a. 21 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. or 15 p. c. *ad valorem*, whichever is higher.
10	30	PERFUMED SPIRITS ...	Imperial gallon or 6 quart bottles.	.....	Rs. 36 or 15 per cent. *ad valorem*, whichever is higher.
11	32	All other sorts of SPIRIT.	Imperial gallon or 6 quart bottles of the strength of London proof.	.....	Rs. 21-14-0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. or 15 p. c. *ad valorem*, whichever is higher.
12	33	WINES—			
		Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	.....	Rs. 9 0 0
		All other sorts of wines not containing more than 42 per cent. of proof spirit.	"	.....	" 4 8 0
		Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit."			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		PROVISIONS AND OILMAN'S STORES.			
13	69	PROVISIONS, OILMAN'S STORES, AND GROCERIES, all sorts, excluding Vinegar, in casks (see No. 14)—			
		Butter	lb.	1 14	15 per cent.
		Cassava, Tapioca or Sago (whole).	cwt.	14 0	15 „
		Cassava, Tapioca or Sago (flour).	„	11 8	15 „
		China preserves in syrup.	box of six large or twelve small jars.	9 8	15 „
		China preserves, dry, candied.	lb.	0 7	15 „
		China canned fruit ...	case of 4 doz.	16 0	15 „
		Cocum	cwt.	7 0	15 „
		Ghi	„	60 0	15 „
		Vermicelli, flour, Chinese.	„	30 0	15 „
		Vermicelli, peas, Chinese,	„	32 0	15 „
		Vermicelli, rice, Chinese.	„	14 0	15 „
		Yeast, Chinese ...	„	26 0	15 „
		All other sorts of provisions, oilman's stores and groceries.	.....	*Ad valorem*	15 „
14	48	VINEGAR, in casks ...	.....	„	2½ „
		SACCHARINE.			Rs. a.
15	34A	SACCHARINE (except in tablets).	lb.	.....	20 0
16	34B	SACCHARINE TABLETS ...	.....	*Ad valorem*	25 per cent. or Rs. 20 per pound of saccharine contents, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs a.	
		SPICES.			
17	70	SPICES, all sorts—			
		Betelnuts, raw, whole, split or sliced, also red whole from Goa.	cwt.	22 0	15 per cent.
		Betelnuts, raw, whole, split or sliced, also red whole from Straits Dutch, East Indies and Siam.	,,	20 0	15 ,,
		Betelnuts, boiled, split or sliced.	,,	26 0	15 ,,
		Betelnuts, whole, from Ceylon.	,,	19 0	15 ,,
		,, raw, split (sun-dried) from Ceylon	,,	30 0	15 ,,
		,, all other sorts.	.....	*Ad valorem.*	15 ,,
		Chillies, dry	cwt.	25 0	15 ,,
		Cloves	,,	63 0	15 ,,
		,, exhausted ...	,,	11 0	15 ,,
		,, stems and heads.	,,	9 0	15 ,,
		,, in seeds, narlavang.	,,	20 0	15 ,,
		Ginger, dry	,,	50 0	15 ,,
		Mace	lb.	1 10	15 ,,
		Nutmegs	,,	1 0	15 ,,
		,, in shell ...	,,	0 8	15 ,,
		Pepper, black ...	cwt.	27 0	15 ,,
		,, long	,,	50 0	15 ,,
		,, white ...	,,	55 0	15 ,,
		All other sorts of spices.	.....	*Ad valorem.*	15 ,,
		SUGAR.			
18	124	CONFECTIONERY	.....	*Ad valorem.*	30 ,,
19	34	SUGAR, excluding confectionery (see No. 18)—			
		(1) Sugar, crystallised, or soft, 23 Dutch Standard and above.	cwt.	.....	Rs. a. 4 8

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs a.	
		SUGAR—*concld.*			Rs. a.
		(2) Sugar, crystallised, or soft, inferior to 23 Dutch standard but not inferior to 8 Dutch standard	cwt.	.....	4 0
		(3) Sugar below 8 Dutch Standard.	.....	*Ad valorem.*	25 per. cent.
		Molásses	cwt.	3 0	25 „
		Sugar Candy	„	22 0	25 „
		TEA.			
20	71	TEA—			
		Tea, black	lb.	0 11	15 per cent.
		„ green	„	1 4	15 „
		OTHER FOOD AND DRINK.			
21	72	COFFEE	cwt.	45 0	15 per cent.
22	1	HOPS	.....	.....	Free.
23	35	SALT, excluding Salt exempted under No. 24.	Indian maund of $82\frac{2}{7}$ lbs. avoirdupois weight.	.....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.*
24	2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of	.....	.....	Free.

*The rate of excise duty on the 1st January 1926 and until further notice is Rs. 1-4-0.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		OTHER FOOD AND DRINK—*contd.*			
		glazed stoneware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces.			
25	73	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		TOBACCO.			
26	37	CIGARS	.....	*Ad valorem.*	75 per cent.
26A	37A	CIGARETTES of value—			Rs. a.
		(*a*) not exceeding Rs. 10-8 per thousand.	thousand	.....	7 0
		(*b*) exceeding Rs. 10-8 per thousand.	,,	.....	10 8
		Note.—For the purposes of this item, "value" means real value as defined in Section 30 of the Sea Customs Act, 1878, provided that the amount to be deducted on account of duties payable on importation to determine the real value in accordance with the provisions of clause (*a*) of the said Section shall be Rs. 7 per thousand.			
27	36	TOBACCO, unmanufactured.	lb.	.....	1 0
28	38	All other sorts of TOBACCO manufactured.	lb.	.....	2 4

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured.		Rs. a.	Rs. a.
		COAL, COKE AND PATENT FUEL.			
29	39	COAL, COKE AND PATENT FUEL.	ton	.....	0 8
		GUMS, RESINS AND LAC.			
30	74	GUMS, RESINS AND LAC, all sorts—			
		Gambier, block and cube ...	cwt.	30 0	15 per cent.
		„ in flakes or circular pieces.	„	42 0	15 „
		„ other sorts.	.....	*Ad valorem.*	15 „
		Gum Ammoniac ...	cwt.	35 0	15 „
		„ Arabic	„	23 0	15 „
		„ Benjamin, ras...	„	25 0	15 „
		„ „ cowrie.	„	53 0	15 „
		„ Bysabol (coarse myrrh).	„	35 0	15 „
		„ Olibanum or frankincense.	„	12 0	15 „
		„ Persian (false).	„	14 0	15 „
		Myrrh	„	40 0	15 „
		Rosin	„	16 0	15 „
		All other sorts of gums, gum-resins, and articles made of gum or gum-resin.	... ...	*Ad valorem.*	15 „
		HIDES AND SKINS, RAW.			
31	3	HIDES AND SKINS, raw or salted.	.....	.....	Free.
		METALLIC ORES, AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.			
32	58	IRON OR STEEL, old ...	cwt.	1 12	10 per cent.
33	4	METALLIC ORES, all sorts, except ochres and other pigment ores.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	Rs. a. p.
		OILS.			
34	40	KEROSENE also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon.	.....	0 2 6
34A	40A	MOTOR SPIRIT	,,	.....	0 4 0
35	41	MINERAL OIL which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is such as is not ordinarily used for any other purpose than for the batching of jute or other fibre, or for lubrication.			
		Batching Oil... ...	ton	133 5 4	7½ per cent.
		Other sorts	.....	*Ad valorem.*	7½ ,,
36	41	Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purpose—			
		(*i*) imported in bulk.	ton	53 5 4	7½ ,,
		(*ii*) otherwise imported.	.....	*Ad valorem*	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	
		OILS—*contd.*			
37	75	All sorts of animal, essential, mineral, and vegetable non-essential OILS not otherwise specified (see Nos. 34, 34A, 35 and 36) :—			
		Cassia oil	lb.	2 12 0	15 per cent.
		Citronella oil	,,	2 8 0	15 ,,
		Cocoanut oil	cwt.	30 0 0	15 ,,
		Kajiputty oil	lb.	2 8 0	15 ,,
		Linseed oil, raw or boiled.	Imperial gallon	4 4 0	15 ,,
		Peppermint oil... ...	lb.	7 0 0	15 ,,
		All other sorts of oil ...	.....	*Ad valorem.*	15 ,,
		SEEDS.			
38	6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.	.....	.....	Free.
39	76	SEEDS, all sorts, excluding oil-seeds specified in No. 38.	.....	*Ad valorem.*	15 per cent.
		TALLOW, STEARINE AND WAX.			
40	77	TALLOW AND STEARINE, including grease and animal fat, and Wax of all sorts, not otherwise specified :—			
		TALLOW	cwt.	41 0 0	15 ,,
*		Vegetable wax... ...	,,	50 0 0	15 ,,
		All other sorts... ..	.....	*Ad valorem.*	15 ,,
		TEXTILE MATERIALS.			
42	7	COTTON, raw	.....	.....	Free.
43	78	TEXTILE MATERIALS, the following :—			
		Silk waste and raw silk including cocoons :—			
		Bokhara	lb.	12 0 0	15 per cent.
		Floss	.....	*Ad valorem.*	15 ,,

* There is no entry bearing Serial No. 41.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		TEXTILE MATERIALS —*contd.*			
		Raw silk—Yellow Shanghai, including re-reeled.	lb.	6 4	15 per cent.
		Raw silk—Yellow from Indo-China, and places in China other than Shanghai, including re-reeled.	,,	8 4	15 ,,
		Mathow	,,	5 0	15 ,,
		Panjam	,,	5 0	15 ,,
		Persian	,,	9 0	15 ,,
		Siam	,,	6 0	15 ,,
		White Shanghai, Thonkoon or Duppion.	,,	4 0	15 ,,
		White Shanghai, other kinds including re-reeled.	,,	7 4	15 ,,
		White other kinds of China, including re-reeled.	,,	8 8	15 ,,
		Waste and kachra ...	.....	*Ad valorem.*	15 ,,
		All other sorts, including cocoons.	.....	,,	15 ,,
		Coir fibre	cwt.	8 0	15 ,,
		Raw hemp	,,	35 0	15 ,,
		Raw Flax, Jute and all other unmanufactured textile materials not otherwise specified.	.....	*Ad valorem.*	15 ,,
44	8	WOOL, raw, and Wool tops.	.....	.....	Free.
		WOOD AND TIMBER.			
45	49	FIREWOOD	.....	*Ad valorem.*	2½ per cent.
46	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		MISCELLANEOUS.			
47	80	CANES AND RATTANS ...	.....	*Ad valorem.*	15 per cent.
48	81	COWRIES AND SHELLS—			
		Cowries, bazar, common.	cwt.	7 0	15 ,,
		,, yellow, superior quality.	,,	8 8	15 ,,
		,, Maldive	,,	12 0	15 ,,
		,, Sankhli	,,	140 0	15 ,,
		Mother-of-pearl, nacre...	,,	20 0	15 ,,
		Nakhla	,,	140 0	15 ,,
		Tortoise-shell	lb.	9 0	15 ,,
		,, nakh ...	,,	2 4	15 ,,
		All other sorts, including articles made of shell, not otherwise described.	.....	*Ad valorem.*	15 ,,
49	82	IVORY, unmanufactured—			
		Elephants' grinders ...	cwt.	300 0	15 ,,
		,, tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points, each weighing 10 lbs. and over.	,,	875 0	15 ,,
		Elephants' tusks (other than hollows, centres and points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs.	,,	750 0	15 ,,
		Elephants' tusks, each less than 10 lbs. (other than hollows, centres, and points).	,,	440 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		II.—Raw materials and produce and articles mainly unmanufactured-*concld.*			
		MISCELLANEOUS-*concld*			
		IVORY, unmanufactured—*concld.*			
		Sea-cow or moye teeth, each not less than 4 lb.	cwt.	250 0	15 per cent.
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	,,	210 0	15 ,,
		Sea-cow or moye teeth, each less than 3 lb.	,,	130 0	15 ,,
		All other sorts unmanufactured not otherwise specified.	.....	*Ad valorem.*	15 ,,
50	9	MANURES, all sorts, including animal bones and the following chemical manures:—basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbo lime uriya, nitrate of lime, calcium cyanide, mineral phosphates and mineral super phosphates.	.....	.....	Free.
51	83	PRECIOUS STONES, unset and imported cut.	.....	*Ad valorem*	15 per cent.
52	5	PRECIOUS STONES, unset and imported uncut, and PEARLS, unset.	.....	.....	Free.
53	10	PULP OF WOOD, RAGS and other paper-making materials.	.....	.....	Free.
53A	10A	RUBBER, Raw	.....	.....	Free.
54	84	ALL OTHER RAW MATERIALS AND PRODUCE, and articles mainly unmanufactured, not otherwise specified.*	.....	*Ad valorem*	15 per cent.

* Under Government of India Notification No. 4317, dated the 2nd July 1921, unmanufactured Mica is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured.		Rs. a.	
		APPAREL.			
55	85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty (No. 56) and gold and silver thread (Nos. 96 and 97) and articles made of silk or silk mixtures (see Nos. 106A, 107A, and 107B).	.....	*Ad valorem*	15 per cent.
56	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	.....	.....	Free.
		ARMS, AMMUNITION AND MILITARY STORES.			
57	42	Subject to the exemptions specified in No. 60, ARMS, AMMUNITION AND MILITARY STORES, that is to say—			Rs. a.
		(1) Firearms other than pistols, including gas and air-guns and rifles.	each.	.....	15 0
		(2) Barrels for the same, whether single or double.	"	.....	15 0
		(3) Pistols, including automatic pistols and revolvers.	"	.....	15 0 or 30 per cent. *ad valorem* whichever is higher.
		(4) Barrels for the same, whether single or double.	"	.....	15 0
		(5) Main springs and magazine springs for firearms, including gas-guns and rifles.	"	.....	5 0
		(6) Gun stocks and breech blocks.	"	.....	3 0

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		(7) Revolver cylinders for each cartridge they will carry.	each	.....	Rs a. 2 0
		(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle-loading arms.	"	.....	1 0 or 30 per cent. *ad valorem* whichever is higher.
		(9) Machines for making, loading or closing cartridges for rifled arms.	.....	*Ad valorem.*	30 per cent.
		(10) Machines for capping cartridges for rifled arms.	.....	"	30 "
58	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	.....	"	30 "
59	126	Subject to the exemptions specified in No. 60 all ARTICLES other than those specified in entry No. 57 which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act, 1878 (excluding springs used for airguns which are dutiable as hardware, under No. 75), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any	.....	"	30 "

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*		c	
		articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.			
60	12	The following ARMS, AMMUNITION AND MILITARY STORES:—	.....	.....	Free.
		(*a*) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 57 when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm;			
		(*b*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform;			
		(*c*) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the Officer Commanding the station or district in which such officer is serving, or in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment;			
		(*d*) Swords for presentation as army or volunteer prizes;			
		(*e*) Arms, ammunition and military stores, imported with the			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*concld.*			
		sanction of the Government of India for the use of any portion of the military forces of a State in India which may be maintained and organized for Imperial Service;			
		(*f*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			
61	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.	...	*Ad valorem*	15 per cent.
		CHEMICALS, DRUGS AND MEDICINES.			
62	13	ANTI-PLAGUE SERUM ...	.....	.....	Free.
63	50	COPPERAS, green—			
		(1) imported in bulk ..	cwt.	3 0	2½ per cent.
		(2) imported otherwise.	.....	*Ad valorem.*	2½ „
64	43	OPIUM and its alkaloids, and their derivatives.	seer of 80 tolas.	.....	Rs. a. 24 0 or 15 per cent. *Ad valorem* whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			
65	14	CINCHONA BARK and the alkaloids extracted therefrom including QUININE.	.....	.....	Free.
65A	14A	SULPHUR	.....	.....	Free.
66	88	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified—			
		Alkali, Indian (sajji-khar)	cwt.	3 8	15 per cent.
		Alum (lump)	,,	6 0	15 ,,
		Ammonium chloride—			
		Muriate of Ammonia, crystalline.	,,	20 0	15 ,,
		Salammoniac, sublimed.	,,	23 0	15 ,,
		Other sorts, including compressed.	,,	25 0	15 ,,
		Arsenic (China mansil).	,,	85 0	15 ,,
		,, other sorts ...	.....	*Ad valorem.*	15 ,,
		Bleaching powder ...	cwt.	11 0	15 ,,
		Calcium chloride ..	,,	5 0	15 ,,
		Carbide of Calcium ...	,,	18 0	15 ,,
		Carbonate of Ammonia.	,,	34 0	15 ,,
		Epsom salts (in bulk)...	,,	4 0	15 ,,
		Magnesium chloride ...	,,	4 0	15 ,,
		Peppermint crystals ...	lb.	29 0	15 ,,
		Potassium bichromate..	cwt.	30 0	15 ,,
		Silicate of soda (in liquid form).	,,	8 8	15 ,,
		Soda ash including calcined natural soda and manufactured sesqui-carbonates.	,,	6 0	15 ,,
		Soda bicarbonate ...	,,	8 8	15 ,,
		Soda bichromate ..	,,	25 8	15 ,,
		,, caustic, solid ...	,,	10 8	15 ,,
		,, ,, flake ..	,,	15 0	15 ,,
		,, ,, powdered	,,	15 8	15 ,,
		,, crystals (in bulk).	,,	5 8	15 ,,
		Sodium Sulphide .	,,	8 0	15 ,,
		Sulphate of copper ...	,,	17 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured – *contd.*		Rs. a.	
		CHEMICALS, DRUGS AND MEDICINES— *concld.*			
		Trona or natural soda, uncalcined.	cwt.	3 8	15 per cent.
		All other sorts of chemical products and preparations not otherwise specified.	.....	*Ad valorem.*	15 ,,
		Aloe-wood	.....	,,	15 ,,
		Asafœtida (hing) ...	cwt.	100 0	15 ,,
		,, coarse (hingra).	,,	30 0	15 ,,
		Atary, Persian ...	.....	*Ad valorem.*	15 ,,
		Banslochan (bamboo camphor).	lb.	0 10	15 ,,
		Calumba root... ...	cwt.	5 0	15 ,,
		Camphor, refined, other than powder.	lb.	2 4	15 ,,
		Camphor powder, from Japan.	,,	2 0	15 ,,
		Camphor powder, from China including Hongkong.	,,	1 12	15 ,,
		Cassia lignea	cwt.	22 0	15 ,,
		China root (chobchini), rough.	,,	20 0	15 ,,
		China root (chobchini), scraped.	,,	35 0	15 ,,
		Cubebs	,,	120 0	15 ,,
		Galangal, China ...	,,	15 0	15 ,,
		Salep	,,	220 0	15 ,,
		Storax, liquid (rose mellos or salaras).	,,	40 0	15 ,,
		All other sorts of drugs, medicines and narcotics.	.....	*Ad valorem.*	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CONVEYANCES.			
67	142	COAL-TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel.	.....	*Ad valorem.*	25 per cent.
	87	TRAMCARS, motor-omnibuses, motor-lorries, motor-vans, passenger lifts, carriages, carts, jinrickshas, bathchairs, perambulators, trucks, wheel barrows, bicycles, tricycles, and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor cars, or motor cycles or motor scooters (see No. 68).	.....	"	15 "
68	127	MOTOR-CARS, motor cycles, motor-scooters, and articles adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for purposes other than as parts and accessories of motor-vehicles included in this item or in No. 67 shall be dutiable at the rate of duty specified for such articles.	.....	"	30 "

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
69	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, potato diggers, latex spouts, spraying machines and rakes; also agricultural tractors; also component parts of these implements, machines or tractors; provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported and that they cannot ordinarily be used for purposes unconnected with agriculture.	.....	.....	Free.
70	129	ARTICLES PLATED WITH GOLD AND SILVER.	.....	*Ad valorem.*	30 per cent.
71	128	CLOCKS AND WATCHES, and parts thereof.	.....	„	30 „
72	89	CUTLERY, excluding plated cutlery (*see* No. 70).	.....	„	15 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
73	16	The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.	.....	.....	Free.
74	90A	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which has a sectional area of less than one-eightieth part of a square inch, and wires	.....	*Ad valorem.*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
		and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors; leading in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof.			
75	90	HARDWARE. IRONMONGERY AND TOOLS, all sorts, not otherwise specified.	....	*Ad valorem.*	15 per cent.
76	17	INSTRUMENTS, APPARATUS, AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	.....	.....	Free.
77	130	MUSICAL INSTRUMENTS and parts thereof.	.. ...	*Ad valorem,*	30 per cent.
78	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof, imported by or under the orders of a railway company.	.....	,,	10 ,,
79	18	WATER-LIFTS, SUGAR MILLS, OIL PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*concld.*			
80	91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof not otherwise specified.*	.....	*Ad valorem.*	15 per cent.
		DYES AND COLOURS.			
81	92	DYEING AND TANNING SUBSTANCES, all sorts, AND PAINTS AND COLOURS and painters' materials, all sorts—			
		Alizarine dye, dry, not exceeding 40 per cent.	lb.	1 8	15 ,,
		Alizarine dye, dry, over 40 per cent. but not exceeding 50 per cent.	,,	1 12	15 ,,
		Alizarine dye, dry, over 50 per cent. but not exceeding 60 per cent.	,,	2 0	15 ,,
		Alizarine dye, dry, over 60 per cent. but not exceeding 70 per cent.	,,	2 4	15 ,,
		Alizarine dye, dry, over 70 per cent. but not exceeding 80 per cent.	,,	2 8	15 ,,
		Alizarine dye, dry, over 80 per cent.	,,	3 0	15 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 96-1Cus.-25, dated the 28th February 1925, apparatus for wireless telegraphs designed either for transmission or reception whether by telegraphy or telephony, when imported in accordance with the orders for the time being governing the importation of such apparatus is liable to duty at 2½ per cent. *ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		DYES AND COLOURS—*concld.*			
		Alizarine dye, moist, not exceeding 10 per cent.	lb.	0 6	15 per cent.
		Alizarine dye, moist, over 10 per cent. and not exceeding 16 per cent.	,,	0 7	15 ,,
		Alizarine dye, moist, over 16 per cent. and not exceeding 20 per cent.	,,	0 9	15 ,,
		Alizarine dye, moist, exceeding 20 per cent.	,,	0 14	15 ,,
		Aniline dye, moist ...	,,	1 12	15 ,,
		Aniline dyes, black, of sulphur series.	,,	0 10	15 ,,
		Aniline dyes, congo red.	,,	1 0	15 ,,
		All other aniline dyes, dry.	,,	2 2	15 ,,
		Aniline salts	.....	*Ad valorem.*	15 ,,
		Avar bark	cwt.	4 8	15 ,,
		Cochineal	lb.	1 4	15 ,,
		Gallnuts (myrabolams)..	.....	*Ad valorem.*	15 ,,
		Gallnuts Persian ...	cwt.	35 0	15 ,,
		Gamboge	lb.	2 4	15 ,,
		Turmeric	cwt.	25 0	15 ,,
		All other sorts of dyeing and tanning materials.	.....	*Ad valorem.*	15 ,,
		Lead, red, dry	cwt.	32 0	15 ,,
		Lead, white, dry ...	,,	32 0	15 ,,
		Lithopone	,,	16 0	15 ,,
		Turpentine	Imperial gallon.	5 0	15 ,,
		Vermilion, Canton ...	box of 90 bundles.	160 0	15
		Zinc, white, dry ...	cwt.	35 0	15 ,,
		All other sorts of paints, colours, pigment ores and painters' materials not otherwise specified, including glue and putty.	.....	*Ad valorem.*	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		FURNITURE, CABINET WARE AND MANUFACTURES OF WOOD.			
82	93	FURNITURE, CABINET-WARE, and all other manufactures of wood not otherwise specified.	... ..	*Ad valorem.*	15 per cent.
		GLASSWARE AND EARTHENWARE.			
83	94	GLASS AND GLASSWARE, lacquered ware, earthenware, China and porcelain; all sorts, except glass bangles, beads, and false pearls and ærated water bottles (Codd's pattern) (*see* Nos. 84 and 85).	.....	*Ad valorem*	15 „
84	94	Aerated water bottles (Codd's pattern), empty—			
		Under 10 ozs. ...	gross.	30 0 0	15 „
		10 ozs.	„	32 0 0	15 „
		Over 10 ozs.	„	36 0 0	15 „
85	131	GLASS BEADS AND FALSE PEARLS.	.....	*Ad valorem*	30 „
		GLASS BANGLES—			
		China—			
		Nimuchi and pasalal	100 pairs	1 8 0	30 „
		Bracelet Jadi and fancy all kinds.	„	4 0 0	30 „
		Rajawarakh all kinds.	„	6 0 0	30 „
		Japan—			
		Reshmi, plain or fancy, all colours—			
		Hollow or Tube ...	dozen pairs	0 1 9	30 „
		Vakmel or Zigzag...	„	0 2 0	30 „
		All others	„	0 1 0	30 „
		Sonerikada (golbala)	„	0 3 6	30 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		GLASSWARE AND EARTHENWARE—*concld.*			
		European—			
		Common, including plain-colour, painted, or flowered, but excluding vakmel or zigzag—			
		Garnet and ruby excluding pasalal.	dozen pairs.	0 5 0	30 per cent.
		All colours, excepting garnet and ruby, but including pasabadrang.	,,	0 3 0	30 ,,
		Gilt and fancy, all sizes, including Kerihira, Chandtera, Salmadar, "K" flower, Momachi, and including pressed and painted.	,,	1 0 0	30 ,,
		Pasaful and machine polished tin, including patliflower and fancy round rings, but excluding Vakmel or zigzag.	,,	0 7 0	30 ,,
		Common mirror bangles including chasma and Ranidarbar.	,,	0 9 0	30 ,,
		Pasalal ...	,,	0 5 0	30 ,,
		Vakmel or zigzag, plain or fancy, all colours.	,,	0 10 0	30 ,,
		All other kinds ...	.....	*Ad valorem*	30 ,,
		HIDES, SKINS AND LEATHER.			
86	95	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	.....	*Ad valorem*	15 ,,
		MACHINERY.			
87	51	MACHINERY, namely, such of the following articles as are not specified in any of the following	.....	,,	2½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MACHINERY—*contd.*			
		numbers, namely, Nos. 67, 68, 69, 73, 74, 88A, 89, 108, 114, 127, 132, and 134—			
		(1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts;			
		(2) machines and sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use require to be fixed with reference to other moving parts;			
		(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MACHINERY—*contd.*			
		(4) control gear, self-acting or otherwise, and transmission gear designed for use with any machinery above specified, including belting of all materials and driving chains but not driving ropes;			
		(5) bare hard-drawn electrolytic copper wires and cables, and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.			
		Note.—The term "industrial system" used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
88	51A	COMPONENT PARTS OF MACHINERY, as defined in No 87, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;	.....	*Ad valorem*	2½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—**Articles wholly or mainly manufactured**—*contd.*		Rs. a.	
		MACHINERY—*concld.* Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	—		
88A	51B	HEALDS, heald cords, heald knitting needles, reeds and shuttles,	.....	*Ad valorem*	2½ per cent.
89	96	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified (*see* Nos. 69, 73 79 and 88A) any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	.....	„	15 „
		METALS, IRON AND STEEL.			
90	...	IRON—			
		ANGLE, channel and tee, not fabricated—			
	60	Crown and superior qualities.	ton.	200 0	10 per cent.
	143	Other kinds ...	„	Specific	20 R.
	60	Other kinds, if galvanised, tinned, or lead coated.	„	200 0	10 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		IRON—*concld.*			
	143	ANGLE, channel and tee, fabricated.	.....	*Ad valorem*	15 per cent.
		BAR AND ROD—			
	60	Qualities superior to Grade A of the British Engineering Standard Association.	ton.	350 0	10 „
	„	Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness.	„	190 0	10 per cent.
		½ inch and under in diameter or thickness.	„	220 0	10 „
	144	Common	„	Specific.	35 R.
	60	Common, if galvanised, tinned, or lead coated.	„	180 0	10 per cent.
	„	All other sorts ...	.....	*Ad valorem*	10 „
	„	PIG	ton.	80 0	10 „
	„	RICE BOWLS	cwt.	22 0	10 „
	„	SPIEGELEISEN, ferro-manganese, ferro-silicon and other ferro-alloys.	.....	*Ad valorem*	10 „
		STEEL—			
91	62	ALLOY STEEL, all kinds	.....	*Ad valorem*	10 „
	„	ANGLE and tee if galvanised, tinned or lead coated—			
		Not fabricated ...	ton.	180 0	10 „
		If fabricated ...	.....	*Ad valorem.*	10 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
91		STEEL—*contd.*			
	150	ANGLE and tee, all other sorts, and beam, channel, zed, trough-plate, piling and other structural sections—			
		Not fabricated ...	ton.	Specific.	30 R.
		If fabricated ...	.....	*Ad valorem*	25 per cent.
		BAR AND ROD—			
	62	Planished or polished including bright steel shafting.	ton.	240 0	10 „
	„	Galvanized or coated with other metals.	„	186 0	10 „
	151	Common merchant, and bar and rod designed for the reinforcing of concrete, all sizes.	„	Specific.	40 R.
	62	All sorts not otherwise specified.	.....	*Ad valorem*	10 per cent.
	„	CRUCIBLE, shear, blister and tub steel all kinds.	.....	„	10 „
	„	INGOTS, blooms and billets.	.....	„	10 „
		RAILWAY TRACK MATERIAL—			
	152	Rails 30 lbs. and over per yard, and fish-plates therefor.	ton.	Specific.	14 R.
	„	Rails under 30 lbs. per yard, and fishplates therefor.	„	„	40 R.
	61	Bearing plates	.....	*Ad valorem.*	10 per cent.
	152	Spikes and tie-bars ...	ton.	Specific.	40 R.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		STEEL—*concld.*			
		RAILWAY TRACK MATERIALS—*contd.*			
	61	Sleepers and fastenings therefor and lever boxes.	.....	*Ad valorem.*	10 per cent.
	152	Switches, crossings and the like material not made of alloy steel.	.....	„	25 „
	62	SLABS, 1½ inch thick or over.	.....	„	10 „
	„	STEEL for springs and for cutting tools made by any process.	.....	„	10 „
	153	STRUCTURES fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well-curbs, trestles, towers and similar structures or for parts therefor, but not including builders' hardware (*see* No. 75) or articles specified in Nos. 67, 87, 88 or 136.	.....	„	25 „
	154	TIN plates and tinned sheets, including tin taggers.	ton.	Specific.	60 R.
	„	TIN plates cuttings ...	.....	*Ad valorem.*	15 per cent.
	61	TRAMWAY TRACK MATERIAL— Rails, fishplates, tie-bars, switches, crossings and the like	.....	„	10 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		TRAMWAY TRACK MATERIAL—*contd.*			
		materials of shapes and sizes specially adopted to tramway track.			
92		IRON OR STEEL—			
	61	ANCHORS and cables ...	.....	*Ad valorem.*	10 per cent
	,,	BOLTS and nuts including hook bolts and nuts for roofing.	...	,,	10 ,,
		DISCS AND CIRCLES—			
	148A	(*a*) Cut from plates or sheets of the kind specified under Nos. 147 and 148 in the Statutory Schedule—			
		Galvanised ...	ton.	Specific	45 R.
		Not galvanised..	,,	,,	30 R.
	61	(*b*) Others	.....	*Ad valorem*	10 per cent.
	,,	EXPANDED METAL ...	... ...	,,	10 ,,
	,,	HOOPS AND STRIPS—			
		Having a Brinell hardness number of 143 or over, or being coated with other metals.	ton.	215 0	10 ,,
		Having a Brinell hardness number of less than 143 and not being coated with other metals.	,,	170 0	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		IRON OR STEEL—*contd.*			
		NAILS, RIVETS AND WASHERS, all sorts—			
	145	Nails, wire or French.	cwt.	Specific.	3 R.
	61	Nails, rose, deck, and flat-headed.	,,	18 0	10 per cent.
	,,	Nails, bullock and horse-shoe.	,,	50 0	10 ,,
	,,	Panel pins, 16 gauge and smaller.	,,	18 0	10 ,,
	,,	Nails, other kinds, including galvanised, tinned or lead coated and tacks.	,,	25 0	10 ,,
	,,	Rivets, boiler-makers' or structural, if black.	,,	12 0	10 ,,
	,,	Rivets, other sorts ...	.....	*Ad valorem.*	10 ,,
	,,	Washers, black, structural.	cwt.	14 0	10 ,,
	,,	Washers, other sorts, including galvanised, nickelplated, tinned or lead coated and dome-shaped, spring or locking washers.	.....	*Ad valorem*	10 ,,
		PIPES AND TUBES, and fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like—			
	146	If rivetted or otherwise built up of plates or sheets.	.....	,,	25 ,,
	61	All other kinds ...	.....	,,	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		IRON OR STEEL—*contd.*			
		PLATES not under ⅛ inch thick, including sheets ⅛ inch thick or over—			
	61	Boiler fire-box and special qualities, not fabricated.	ton.	300 0	10 per cent
	,,	Chequered, not fabricated.	,,	120 0	10 ,,
	,,	Galvanized, plain, not fabricated.	,,	280 0	10 ,,
	147	Ship, tank, bridge and common, not fabricated.	,,	Specific.	30 R.
	,,	Cuttings, all kinds ...	,,	,,	25 R.
	,,	All kinds, fabricated.	.....	*Ad valorem.*	25 per cent.
		SHEETS under ⅛ inch thick, not fabricated—			
	148	Black, whether corrugated or flat.	ton.	Specific.	30 R.
	,,	Galvanized whether corrugated or flat.	,,	,,	45 R.
	,,	Cuttings of the above kinds of sheets.	.....	*Ad valorem.*	15 per cent.
	61	If annealed which have been either cold-rolled, smoothed (including planished), pickled or cleaned by acid or other material or process.	ton.	200 0	10 ,,
	,,	Other sorts, including cuttings not otherwise specified.	.....	*Ad valorem.*	10 ,,
	148	SHEETS under ⅛ inch thick, fabricated—			
		All sorts	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		IRON OR STEEL—*concld.*			
		WIRE—			
	61	Barbed and stranded fencing.	... ..	*Ad valorem*	10 per cent.
	97	Netting	....	,,	15 ,,
	149	All other kinds ..	ton.	Specific.	60 R.
	61	WIRE rope	.....	*Ad valorem.*	15 per cent;
	,,	IRON OR STEEL designed for the reinforcing of concrete, not otherwise specified, (see Nos. 90 and 91).	.....	,,	10 ,,
	97	IRON OR STEEL, all other kinds not otherwise specified.	.....	,,	15 ,,
93	97	IRON AND STEEL CANS OR DRUMS—			
		When Imported containing kerosene and motor spirit which are separately assessed to duty under Nos. 34 and 34A namely:—			
		Cans, tinned, of four gallons capacity.	can.	0 8	15 ,,
		Cans or drums, not tinned, of two gallons capacity—			
		(*a*) with faucet caps.	can or drum.	1 8	15 ,,
		(*b*) ordinary ...	,,	0 6	15 ,,
		Drums of four gallons capacity—			
		(*a*) with faucet caps.	drum.	2 3	15 ,,
		(*b*) ordinary ...	,,	1 8	15 ,,
		IRON OR STEEL CANS OR DRUMS, other sorts.	.....	*Ad valorem.*	15 ,,
		METALS, OTHER THAN IRON AND STEEL.			
94	19	CURRENT NICKEL, BRONZE AND COPPER COIN of the Government of India.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, OTHER THAN IRON AND STEEL—*contd.*			
95	20	GOLD AND SILVER BULLION and coin.	.....	.....	Free.
96	132	GOLD PLATE, GOLD THREAD AND WIRE, and gold manufactures, all sorts.	.....	*Ad valorem*	30 per cent
97	133	SILVER PLATE SILVER THREAD and WIRE, and silver manufactures, all sorts.	.....	,,	30 ,,
98	98	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified—			
		Aluminium circles ...	lb.	0 15	15 ,,
		,, sheets plain	,,	0 14	15 ,,
		Brass, patent or yellow metal sheets and sheathing, weighing 1 lb. or above per square foot, and braziers and plates.	cwt.	50 0	15 ,,
		,, patent or yellow metal (including gun metal) ingots.	,,	32 0	15 ,,
		,, patent or yellow metal, old.	,,	27 0	15 ,,
		,, Sheets, flats or in rolls, and sheathing, weighing less than 1 lb. per square foot.	.....	*Ad valorem.*	15 ,,
		,, wire	.....	,,	15 ,,
		,, all other sorts .	.....	,,	15 ,,
		Copper, bolt and bar, rolled.	.....	,,	15 ,,
		,, braziers, sheets, plates and sheathing.	cwt.	55 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, OTHER THAN IRON AND STEEL—*concld.*			
		Copper, sheets, planished.	.....	*Ad valorem.*	15 per cent.
		Copper, nails and composition nails.	.....	,,	15 ,,
		Copper, old	cwt.	36 0	15 ,,
		Copper, pigs, tiles, ingots, cakes, bricks and slabs.	,,	50 0	15 ,,
		Copper, China, white, copperware.	lb.	3 0	15 ,,
		Copper, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	2 0	15 ,,
		Copper, foil or dankpana, plain, coloured, 10 to 11 in. × 4 to 5 in.	,,	2 4	15 ,,
		Copper, wire, including phosphor-bronze.	.....	*Ad valorem*	15 ,,
		Copper, all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free.	.....	,,	15 ,,
		German silver	.....	,,	15 ,,
		Lead, pig	cwt.	25 0	15 ,,
		Lead, all sorts (except pig).	.....	*Ad valorem*	15 ,,
		Quicksilver	lb.	2 8	15 ,,
		Tin, block	cwt.	185 0	15 ,,
		Tin, foil, and other sorts.	.....	*Ad valorem.*	15 ,,
		Zinc, or spelter, tiles, slabs, or plates, hard or soft.	cwt.	25 0	15 ,,
		Zinc or spelter, all other sorts, including boiler tiles and sheets.	.....	*Ad valorem.*	15 ,,
		All other sorts of metals and manufactures thereof.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		PAPER, PASTEBOARD AND STATIONERY.			
93	99 155 156	PAPER AND ARTICLES MADE OF PAPER AND PAPIERMACHE, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing except old newspapers in bales and bags, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*see* No. 100) and postage stamps, whether used or unused (*see* No.100A) and also excluding the descriptions given below:—	.....	*Ad valorem*	15 per cent.
		Old newspapers in bales and bags.	cwt.	5 8 0	15 per cent.
		Printing paper, white or coloured—			
		All sorts containing less than 65 per cent. of mechani-	lb.	Specific.	1 anna.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs a. p.	
		PAPER, PASTEBOARD AND STATIONERY —*contd.*			
		cal wood pulp, but excluding chrome, marble, flint, poster and stereo.			
		Newsprinting paper, containing not less than 65 per cent. of mechanical wood pulp, glazed or unglazed—			
		White or grey.	lb.	0 2 3	15 per cent.
		Coloured ...	,,	0 2 6	15 ,,
		Other sorts, including chrome, marble, flint, poster and stereo.	...	*Ad valorem*	15 ,,
		Packing and wrapping paper—			
		Nature brown, and machine-glazed pressingsand machine-glazed wrappings.	lb.	0 2 6	15 ,,
		Manilla, machine-glazed or unglazed, and sulphite envelope.	,,	0 2 9	15 ,,
		Craft and imitation craft	,,	0 3 0	15 ,,
		Other sorts including tissues.	.....	*Ad valorem*	15 ,,
		Writing paper, all sorts, including ruled or printed forms and account and manuscript books and the binding thereof.	lb.	Specific.	1 anna.
		Straw boards	cwt.	7 8 0	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* PAPER, PASTEBOARD AND STATIONERY —*concld.*		Rs. a.	
100	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	.....	.....	Free.
100 A	21A	POSTAGE STAMPS, whether used or unused.	.....	.....	Free.
		RAILWAY PLANT AND ROLLING STOCK.			
101	63	RAILWAY MATERIALS FOR PERMANENT WAY AND ROLLING STOCK, NAMELY:—			
		Sleepers and fastenings therefor; bearing-plates, fish-bolts and nuts, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks, and component parts thereof; switches, crossings, and the like material made of alloy steel; also cranes and water tanks, when imported by, or under the orders of, a railway company.	.....	*Ad valorem*	10 per cent.
		Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and in-			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* RAILWAY PLANT AND ROLLING STOCK.—*concld.* RAILWAY MATERIALS FOR PERMANENT WAY AND ROLLING STOCK, NAMELY—*concld.* cludes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein. Provided also that nothing shall be deemed to be dutiable hereunder which is dutiable under No. 87 or No. 88.		Rs. a.	
102	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in No. 101, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose; Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	.....	*Ad valorem*	10 per cent

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS.			
103	45	COTTON PIECE-GOODS ...	.....	*Ad valorem*	11 per cent.
104	44	COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD.	.....	,,	5 ,,
105	22	SECOND-HAND OR USED GUNNY BAGS OR CLOTH made of jute.	.....	.....	Free.
106	100	YARNS AND TEXTILE FABRICS, that is to say:—			
		Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	.....	*Ad valorem*	15 per cent.
		Flax, twist and yarn, and manufactures of flax.	.....	,,	15 ,,
		Haberdashery and millinery, excluding articles made of silk.	.....	,,	15 ,,
		Hemp, manufactures ...	.....	,,	15 ,,
		Hosiery, excluding articles made of silk.	.....	,,	15 ,,
		Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags or cloth (*see* No. 105).	.....	,,	15 ,,
		Silk yarn, noils and warps, and silk thread.	.....	,,	15 ,,
		Woollen yarn, knitting wool, and other manufactures of wool, including felt.	.....	,,	15 ,,
		All other sorts of yarns and textile fabrics, not otherwise specified.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		YARNS AND TEXTILE FABRICS—*contd.*			
106 A	100A	SILK GOODS, used or required for medical purposes, namely, silk ligatures; elastic silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, stockings, suspensary bandages; silk abdominal belts, silkweb catheter tubes, and oiled silk.	...	*Ad valorem*	15 per cent.
107 A	45A	SILK MIXTURES, that is to say, (*a*) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both is silk; (*b*) fabrics not being silk on which silk is superimposed such as embroidered fabrics; (*c*) articles made from such fabrics and not otherwise specified (*see* No. 106 A)	,,	,,	20 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III. Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
107 B	134	SILK PIECE-GOODS and other manufactures of silk, not otherwise specified (*see* Nos. 106A and 107 A).	.....	*Ad valorem*	30 per cent.
		Upon the following articles duty will be charged at the rate of Serial No. 107A or No. 107B, whichever is applicable, on the basis of the following valuations :—			
		Silk piece-goods (white or coloured, plain or figured and all widths) from Japan and China (including Hong-kong)—			
		Japan—			
		Paj, all kinds, including Habutai, Shioji, Thama, Junken and Nankin, and including striped, printed, woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), embossed and pineapples.	lb.	21 9	
		Satins, Taffetas, and Kohakus, all kinds, including striped, printed,	,,	23 0	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
		Japan—contd.			
		woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), and embossed.			
		Twill, all kinds ...	lb.	25 0	
		Jarina (gold embroidered).	,,	27 0	
		Fugi and Boseki, all kinds.	,,	12 0	
		Fancies, printed and woven, so-called (*i.e.*, swivel weave-work or Khakho embroidered), including Georgettes, crepes, ninons and gauzes.	,,	29 0	
		Embroideries and embroidered piece-goods, excluding Burmese scarves.	,,	12 0	
		Shawls, dhuties handkerchiefs, hosiery, mufflers and scarves, excluding Burmese scarves.	,,	40 0	
		Dupettas and China Silk patkas.	,,	17 0	
		Burmese scarves—			
		(*a*) Paj or Habutai	,,	38 0	
		(*b*) Other kinds ...	,,	40 0	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		YARNS AND TEXTILE FABRICS—*contd.*			
		Japan—contd.			
		Cotton and silk mixed satins, embroidered.	lb.	13 0	
		Cotton and silk mixed satins, other kinds.	,,	8 0	
		Cotton and silk mixed hosiery.	,,	28 0	
		Cotton and silk mixed Fugi and Boseki, all kinds.	,,	10 0	
		Silk Fents	,,	12 0	
		China (including Hongkong but excluding Cantons)—			
		Honans, all kinds and patkas	,,	7 0	
		Shantungs, and Tussores all kinds, including patkas.	,,	4 8	
		Corded, all kinds, excepting white cords.	,,	5 0	
		White cords, all kinds.	,,	10 8	
		Crepe, gauze, and paj, all kinds.	,,	21 0	
		Satins and fancies, all kinds, including loongies and stripes, Taffetas and Pagris, all kinds.	,,	21 8	
		Fugi and Boseki, all kinds.	,,	10 0	
		Cantons, all kinds ...	... ..	*Ad valorem*.	
		Silk piece-goods, apparel and other manufactures of silk not otherwise specified.	.....	,,	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS.			
108	53	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	.....	*Ad valorem*	2½ per cent.
109	23	ART, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.	.....	.....	Free.
110	101	ART, works of, excluding those specified in No. 109.	.....	*Ad valorem*	15 per cent.
111	120	Bangles—			
		Celluloid, plain, flat, with and without border.	dozen pairs.	1 14	15 „
		Celluloid, (rubber) rings, excluding coils.	„	0 6	15 „
		„ other sorts ...	.....	*Ad valorem*	15 „
112	24	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music and manuscripts.	.....	.....	Free.
113	102	BRUSHES AND BROOMS ...	.....	*Ad valorem.*	15 per cent.

SCHEDULE II.—IMPORT TARIFF.—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured.—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*			
114	103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement other than Portland cement, chalk and lime, clay, other than China clay (*see* No. 116), pipes of earthenware, tiles, Firebricks not being component parts of any article included in No. 87 or No. 101, and all other sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.	.....	*Ad valorem.*	15 per cent.
		Portland cement ...	cwt.	2 12	15 „
115	104	CANDLES	.....	*Ad valorem*	15 „
116	123	China clay	ton.	85 0	15 „
117	105	CINEMATOGRAPH FILMS—			
		Exposed standard positive films, new or used.	foot.	0 4	15 „
		Other Films	.....	*Ad valorem.*	15 „
118	106	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE, excluding coir yarn.	.....	„	15 „
		Coir yarn	cwt.	12 8	15 „
118 A	106 A	FIREWORKS specially prepared as danger or distress lights for the use of ships.	.....	*Ad valorem*	15 „
119	135	FIREWORKS not otherwise specified (*see* No. 118A)	.....	„	30 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*			
120	107	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels.	.....	*Ad valorem*	15 per cent.
121	136	IVORY, manufactured ...	.....	„	30 „
122	137	JEWELLERY AND JEWELS.	.....	„	30 „
123	46	MATCHES :—			Rs. a. p.
		(1) In boxes containing on the average not more than 100 matches.	gross of boxes.	.....	1 8 0
		(2) In boxes containing on the average more than 100 matches.	for every 25 matches or fraction thereof in each box, per gross of boxes.	.....	0 6 0
123 A	46	Undipped splints such as are ordinarily used for match making.	lb.	.....	0 4 6
12 B	46	Veneers such as are ordinarily used for making match boxes, including boxes and parts of boxes made of such veneers.	„	.....	0 6 0
124	108	MATS AND MATTING ...	.....	*Ad valorem*	15 per cent.
125	109	OIL CAKES...	.....	„	15 „
126	110	OIL CLOTH AND FLOOR CLOTH.	.....	„	15 „
127	111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in Nos. 87, 88 and 101.	.....	„	15 „

SCHEDULE II.—IMPORT TARIFF.—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*			
128	112	PERFUMERY, not otherwise specified—			
		Gowla, husked and unhusked.	cwt.	50 0	15 per cent
		Kapurkachri (zedoary).	,,	25 0	15 ,,
		Patch leaves (patchouli).	,,	25 0	15 ,,
		Rose-flowers, dried ...	,,	15 0	15 ,,
		All other sorts	... ...	*Ad valorem.*	15 ,,
129	113	PITCH, TAR AND DAMMER—			
		Coal pitch	cwt.	5 0	15 ,,
		Coal tar	... ...	*Ad valorem.*	15 ,,
		Stockholm pitch ...	cwt.	18 0	15 ,,
		Stockholm tar	,,	16 0	15 ,,
		Dammer Batu	,,	7 8	15 ,,
		Other sorts	.....	*Ad valorem.*	15 ,,
130	139	PNEUMATIC RUBBER TYRES AND TUBES for motor cars, motor lorries, motor cycles, and motor scooters.	.....	,,	30 ,,
131	114	POLISHES AND COMPOSITIONS.	.....	,,	15 ,,
132	54	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo blocks, wood blocks, half-tone blocks, electrotype blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, gally presses, proof presses; arming	.....	,,	2½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS —*contd.*			
		presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, leads, wooden and metal quoins; shooting sticks and galleys, stereotyping apparatus, metal furniture, paper folding machines, and paging machines, but excluding paper (*see* No. 99).			
133	138	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture post cards.	.....	*Ad valorem.*	30 per cent
134	55	RACKS for the withering of tea leaf.	.....	,,	2½ ,,
135	115	RUBBER tyres and other manufactures of rubber, not otherwise specified (*see* Nos. 108 and 130).	.....	,,	15 ,,
136	64	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections: Provided that articles of machinery as defined in No. 87 or No. 88 shall, when separately imported, not be deemed to be included hereunder.	.....	,,	10 ,,

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*concld.*		Rs. a.	
		MISCELLANEOUS —*concld.*			
137	140	SMOKERS' REQUISITES, excluding tobacco (Nos. 26 to 28) and matches (No. 123).	... ...	*Ad valorem.*	30 per cent.
138	116	SOAP	.....	,,	15 ,,
139	117	STARCH AND FARINA ...	.....	,,	15 ,,
140	118	STONE AND MARBLE, and articles made of stone and marble.	...	,,	15 ,,
141	119	TOILET REQUISITES, not otherwise specified.	.....	,,	15 ,,
142	141	TOYS, games, playing cards and requisites for games and sports, excluding bird-shot,	.....	,,	30 ,,
		Bird-shot	cwt.	35 0	30 ,,
143	120	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified.	.....	*Ad valorem.*	15 ,,
		IV.—Miscellaneous and unclassified.			
144	25	ANIMALS, living, all sorts.	.....	.....	Free.
145	121	CORAL	.....	*Ad valorem.*	15 per cent.
146	57	FODDER, BRAN AND POLLARDS.	.....	,,	2½ ,,
147	26	SPECIMENS illustrative of natural science, and medals and antique coins.	.....	.....	Free
148	122	UMBRELLAS, including parasols and sunshades, and fittings therefor.	.....	*Ad valorem.*	15 per cent.
149	123	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.*	.....	,,	15 ,,

* Under the Government of India, Finance Department (Central Revenues) Notification No. 109-1—Cus.-25, dated the 17th March, 1925, insignia and badges of official British and Foreign Orders are exempt from payment of import duty.

SCHEDULE III.—EXPORT TARIFF.

Serial No.	Names of Articles.	Per	Tariff Valuation.	Rate of duty.
	JUTE OTHER THAN BIMLIPATAM JUTE.		Rs. a. p.	Rs. a.
1	RAW JUTE—			
	(1) Cuttings	Bale of 400 lbs.	.....	1 4
	(2) All other descriptions.	,,	.....	4 8
2	JUTE, MANUFACTURES when not in actual use as coverings, receptacles or bindings for other goods—			
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	.....	20 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified. *	,,	.....	32 0
	RICE.			
3	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	0 3
	TEA.			
4	TEA	100 lbs.	.....	1 8
5	RAW HIDES AND SKINS IF EXPORTED FROM BURMA.			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 6 6	5 per cent.
	(*b*) Buffaloes (including calf skins).	,,	0 3 6	5 ,,
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 5 0	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 3 6	5 ,,

* Under Government of India Notification No. 1428, dated 17th November 1923, Jute Rags such as are used for paper making are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

SCHEDULE III.—EXPORT TARIFF—*concld.*

Serial No.	Names of Articles,	Per	Tariff Valuation.	Rate of duty.
	RAW HIDES AND SKINS IF EXPORTED FROM BURMA—*contd.*		Rs. a. p.	
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb	0 4 0	5 per cent
	(*b*) Buffaloes (including calf skins).	,,	0 2 0	5 ,,
	(4) GOAT AND KID SKINS.	Piece	1 4 0	5 ,,
	(5) SHEEP SKINS	,,	0 10 0	5 ,,
6	RAW HIDES AND SKINS IF EXPORTED FROM ANY PLACE IN BRITISH INDIA OTHER THAN BURMA.			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins)—			
	Framed ...	lb.	0 11 0	5 per cent
	Unframed ...	,,	0 7 6	5 ,,
	(*b*) Buffaloes(including calf skins)—			
	Framed	,,	0 6 0	5 ,,
	Unframed ...	,,	0 4 0	5 ,,
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 6 6	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 3 3	5 ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 4 0	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 6	5 ,,
	(4) GOAT AND KID SKINS.	Piece	1 8 0	5 ,,
	(5) SHEEP SKINS	,,	1 0 0	5 ,,

EXCISE COMMITTEE, BOMBAY.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 982/24.

BOMBAY CASTLE, 12*th February* 1925.

Read the report of the Committee appointed by the Government of Bombay in January 1922 to report on the question of the drink and drug traffic in the Bombay Presidency and its total prohibition.

RESOLUTION.—The report of the Excise Committee is a document of far reaching importance. The Committee have dealt with the question of the traffic in alcoholic drink and drugs in a most comprehensive manner, and although some of the conclusions arrived at by them and the arguments by which they are supported are the subject of acute controversy in this and other countries, Government desire to acknowledge the very thorough manner in which the Committee have approached their task. Government regret the untimely death of the late Rao Bahadur G. K. Sathe, C.I.E., who ably guided the Committee during the first year of its deliberations. To Mr. C. M. Gandhi, B.A., LL.B., who succeeded him, and to all the other members of the Committee the thanks of Government are due for the time and trouble devoted by them to the elucidation of this most important subject.

2. In the opening chapters of their report the Committee have sketched the progress of the temperance movement in the principal countries of the world, and described at length the growth of the excise policy of the Government of India and of this Government. It may be observed that some of the statements and inferences of the Committee, *e.g.*, as regards the effects of Prohibition in the United States, are made with a degree of definiteness which does not appear

to be warranted by the evidence before the Committee. But Government do not intend to examine or controvert all such statements made in this and other parts of the report. The subject of immediate concern to them and to the people of the Presidency is the recommendations made by the Committee for the future excise policy and administration of the Presidency; and these alone Government propose to examine in detail.

3. Government have given very careful consideration to the main recommendation of the Committee, *viz.*, that they should declare that the total extinction of the traffic in alcoholic drink and drugs by suitable steps is the goal of their excise policy. Government believe that the successful execution of such a policy presents serious difficulties arising *inter alia* from the geographical position of this Presidency and the existence within and on its borders of numerous Indian States over whose excise policy they would have little control. The loss of excise revenue which forms roughly one-third of the total revenue of the Presidency is also a serious factor to be considered in embarking on that policy. In view however of the strong public opinion on this question and also the intrinsic moral value of a policy of total Prohibition Government have come to the conclusion that a serious effort should be made to surmount the difficulties, both financial and administrative, which stand in the way of the adoption of such a policy. They are therefore pleased to accept the recommendation of the Committee and to declare that the ultimate object of their excise policy is total prohibition.

4. Government however realise that it would be impossible for them to pursue this policy to its goal unless the gap which it would create in the provincial finances is gradually filled by revenue from other sources. Moreover, the successful carrying out of the policy would require that during its earlier stages at least the strength of the Excise Department should be adequately increased in order to see that the policy is not nullified by an increased use of illicit liquor or drugs. Should this happen, no moral or material gain would accrue in return for the loss of revenue. The latest

reports received from the Commissioner of Excise go to show that excise crime has increased to an alarming extent and that the present establishment is unable to cope with it. The preventive establishment of the Department would therefore have to be materially strengthened in the interest of the new policy. This fact is recognised by the Committee in paragraph 141 of their report. The experience of the United States of America, where prohibition has been introduced in recent years, also shows that the increase of preventive staff is a necessary accompaniment of a prohibition policy. Government have no doubt that both the Legislative Council and the public would willingly assent to any increased taxation that would be necessary to meet this two-fold drain on their resources. But they wish it to be clearly understood that the continuance of the policy would only be possible on such assistance being forthcoming.

5. In accordance with the recommendation of the Excise Committee no time limit can be laid down for carrying out this policy; but Government trust that the means which they propose to adopt to carry it out will, if adequate steps are taken to check illicit distillation and import, succeed in due course in freeing the Presidency from the evils of alcoholism and drugs.

Local Option.

6. The first step suggested by the Committee for giving effect to the above policy is the adoption of a measure of Local Option. The option however is proposed to be restricted to a no-shop vote and would not extend to the continuance of the existing or the opening of new shops. At the same time the Committee do not approve of the idea of making a particular locality directly responsible for the loss of revenue which will result from the exercise of the local vote, but propose that the scheme should provide reasonable time for Government to carry out the intention of a locality. Government however are of opinion that there are serious difficulties in the way of the successful working of the system as outlined by the Committee; while the exercise of the right without direct responsibility for meeting the loss of revenue through local taxation is likely

to create an undesirable situation and ultimately defeat its object, *viz.*, the furtherance of prohibition. In the resolution of the Legislative Council on Excise Policy which was passed at the last session of the Council, local option was omitted from the means recommended to Government for carrying out the new policy. In accordance with this resolution Government have decided not to accept the Committee's proposal at this stage. Its adoption at a future date will be dependent on the progress achieved in the fulfilment of the policy by the other means now adopted and the action of the Legislative Council in meeting the financial liability arising from the proposal.

Rationing.

7. The next step recommended by the Committee is the definite adoption, under certain limitations, of the system of rationing shops. The Committee point out that with the adoption of a policy of extinguishing the liquor traffic, rationing appears to be the best means of achieving the desired end, particularly as it is already in existence and has been working fairly smoothly for the last two years. They accordingly propose that the system of rationing shops on the consumption of the year 1920-21 with the annual reductions made for the last two years should be continued in all urban areas, care being taken that the total annual ration of each shop thus calculated is not exceeded. In the case of rural areas no further extension of the system is recommended in view of the danger of illicit distillation in those areas.

8. Government accept the Committee's recommendation in favour of the continuance of rationing and propose to make it the principal means of carrying out their policy. The ration for the current year represents a reduction of 30 per cent. below the consumption of 1920-21 in Bombay City and 15 per cent. below that consumption in the mofussil. For the ensuing year Government have issued orders continuing rationing on the same basis as heretofore both in urban and rural areas. As admitted by the Committee in paragraph 138 of their report, no liquor shop can work at a profit if the quantity sold thereat is reduced below a

certain minimum. It is therefore evident that rationing, if continued at the present rate, would bring the liquor trade to a standstill much earlier than the period of 20 years recommended by the Legislative Council and before the requisite re-adjustments in taxation have been made. Government accordingly wish to make it clear that the rate at which the reduction is to be made in future years cannot be fixed beforehand but must be varied to suit existing conditions. They must also reserve to themselves full liberty of action in regard to the further extension of the system to rural areas.

9. With regard to the Committee's recommendation that the annual ration for each shop should not be exceeded it may be pointed out that at the present day Collectors are authorised to transfer at their discretion the unused ration of one shop to another in the same district. Government are of opinion that the withdrawal of this power would produce an undesirable degree of rigidity in the system which might lead to illicit practices. This discretion must therefore be continued, as at present.

Shops.

10. The most detailed recommendations of the Committee are made in regard to shops. With several of these recommendations Government find themselves in complete accord. Thus they are pleased to accept the proposal made in paragraph 144 of the report that no new shop should be opened in any locality. This prohibition cannot however extend to the transfer of an existing shop the continuance of which in its present locality might become objectionable but which nevertheless cannot be abolished for any particular reason. Other cases of an exceptional nature must also be provided for. But all such cases involving the opening of a new shop in any locality must be referred for the orders of Government.

11. *On and off licenses—Paragraphs* 145/148.—The proposed abolition of all "on" licenses and their conversion into "off" licenses except in the case of dak bungalows, hotels, restaurants and clubs presents considerable diffi-

culty. To begin with, the change would be an incentive to illicit distillation since it would be very difficult to find out whether the public are drinking licit or illicit liquor. The majority of customers at the "on" shops would not be able ordinarily to purchase whole bottles in which form alone liquor could be conveniently obtained for home consumption. The stoppage of "on" sales might therefore lead to drinking in open spaces and public places by those who join together to share a bottle and would thus be demoralizing to the public. Above all the removal of liquor to the home would tend to spread the drinking habit to the family, an evil which every effort should be made to arrest. On the whole, the proposal would create administrative difficulties and would have very undesirable results from the social point of view. Government therefore regret their inability to accept it.

12. *Auction System—Paragraph* 149.—The Committee propose an innovation in the method of disposing of licenses by auction, *viz.*, that bids should be invited per gallon of liquor to be sold instead of for the total quantity to be sold during the year. They apprehend that the latter method would induce the licensee to sell a larger quantity to make up the amount of his bid. The Committee however appear to ignore some of the drawbacks of the proposed method. It is evident that the bid having reached a point, as no doubt it will, where the margin of profit per gallon is extremely small, the sales will have to be made as large as possible if adequate profit is to be obtained by the licensee. The proposal is thus likely to lead to the very result which it is intended to avoid. Moreover in rural areas where facilities for illicit distillation abound, the licensee under the proposed system would be exposed to the temptation of decreasing his licit sales and resorting to a regular traffic in illicit liquor. The proposal cannot therefore be accepted.

13. *Reduction in the number of shops—Paragraphs* 150-152.—With regard to the number of shops the Committee acknowledge the great reduction which has taken place during the last 20 years ending with the year 1921-22; and while not approving of any automatic reduction by any

definite percentage for all areas, they suggest that the policy hitherto followed should be more directly and vigorously applied. Since the year 1921-22, a further reduction of 128 shops has taken place, the number at the end of 1923-24 standing at 1,631 for the Presidency proper and 123 for Sind. Government consider this decrease satisfactory; but they desire that the number should be further curtailed wherever possible. Any drastic action in this direction does not however appear to them to be necessary, as it is obvious that rationing if consistently followed would result in the closure of a large number of shops much earlier than any system of direct restriction.

14. *Location of shops—Paragraphs* 153-155.—The Committee recommend "that shops should not be located on prominent sites nor in out of the way places but care must be taken to see that they are situated in healthy and sanitary quarters. No shops should be situated in places where they are likely to cause nuisance or annoyance to the public or be allowed near school houses, big markets, places of public worship and public amusement and on roads used by women going to bathe or draw water." Government fully endorse these views which are in accordance with existing practice and they are pleased to draw the attention of the officers concerned to the orders for the periodical examination of the sites with a view to minimise the temptation to drink and to conform as far as possible to public opinion. The orders contained in paragraph 10 *supra* would govern the issue of temporary licenses for fêtes, fairs and pilgrim centres. As regards permanent shops at centres of pilgrimage and places regarded as holy by any section of the population, the officers concerned should be requested to give effect to the Committee's recommendation for their removal to distant sites in consultation with the local Advisory Committees.

15. *Sale of liquor in Factory Areas—Paragraph* 156.—The Committee recommend that all liquor shops situated in the immediate vicinity of mills and factories should be closed. Government desire that such shops, if any, should be removed to less objectionable sites, and where this is not

practicable, closed if the shops in question have been newly opened. For the reason given in paragraph 11 *supra* Government do not approve of the conversion of "on" shops in industrial areas into "off" shops. As regards the closing of shops on mill holidays and pay days, the chief difficulty, as pointed out by the Committee itself, lies in the fact that workmen belonging to different factories or even different departments of the same factory do not receive their pay on the same day. It seems doubtful whether even if a common pay day is fixed either by the factory owners themselves or by legislation, the object arrived at by the Committee would be achieved. For instance in Bombay where transport is quick and cheap, workmen will resort to shops which are open in other areas or even abstain from work on the following day in order to satisfy their craving for drink. The proposal is thus not feasible.

16. *Days and hours of sale—Paragraph* 157.—Government accept the Committee's recommendation for the closure of shops in all taluka towns on fair days but they consider their closure on market days undesirable. People who are habituated to drink come to the market from distant villages, where there are no shops, for their weekly rations of liquor in much the same way as they come for their bazaar supplies, and if they do not get their liquor on bazaar days they will come on some other day or take to illicit liquor.

17. With regard to the hours of sale, the opening hour recommended by the Committee, *viz.*, 10-30 a.m., is already in force for all areas in the Presidency proper. As regards the closing hour there is some diversity at present between different districts and different areas in the same districts. The Committee recommend sunset as the closing time for all areas with further closing between 12 a.m. and 3 p.m. in rural areas. On full consideration Government are of opinion that the object of the Committee would be met if 8 p.m. is fixed as the closing hour for all areas in the Presidency proper, with the exception of those for which an earlier closing hour is now fixed. In Sind owing to climatic differences, the closing hour for all areas should be fixed at 9 p.m. For the same reason no change need be made

in the opening hours now prescribed for the different areas in that Province.

18. *The Price of liquor—Paragraph* 158.—Government agree with the Committee's views as regards the impropriety of increasing the taxation on liquor solely with the object of raising increased revenue. But they cannot accept the argument that high prices do not tend to reduce consumption and thereby help the cause of temperance. The Committee themselves appear to hold the contrary opinion in recommending an increase of license fees on foreign liquor as a means of reducing its consumption. Government are aware that the price of country liquor at the present day is sufficiently high and do not therefore propose to increase it any further. But the power to re-adjust the taxation is one which must be retained and exercised as occasion requires in the interests of the new policy itself.

19. *Strength of liquor—Paragraph* 159—*and Dilution of country liquor with water—Paragraph* 160.—As regards the strength of liquor the Committee approve of the present policy of Government which is to reduce gradually the strength to 60° U.P. The Committee admit that any further reduction of strength is not feasible. The Commissioner of Excise should be requested to give effect as far as practicable to the suggestions made in paragraph 160 of the report regarding the use of wooden casks for the transport of liquor and the use of pure water for the dilution of country liquor at the distilleries and warehouses.

20. *Age limit—Paragraph* 161.—Government agree with the Committee that it would be desirable to fix the minimum age of employees and customers at liquor shops at 20. They are therefore pleased to direct that the sale of liquor to a person who is apparently under the age of 20 should be prohibited. In the case of employees reasonable proof of age should be demanded in all cases and the employment of those under the age of 20 disallowed.

ADVISORY COMMITTEES.

21. Advisory Committees now exist in important municipal areas and taluka towns. The Committee recommend that they should be appointed for all towns and rural

areas in which there are one or more liquor shops. Government consider that the advice of these Committees, if properly constituted, in the matter of the number and location of shops, fixing the hours of sale, strengths of liquor and the closing of shops on certain occasions, would be very valuable. They are accordingly of opinion that the recommendations of the Committee for increasing the number of these Committees, improving their constitution and defining and enlarging their functions and powers should be met liberally. The Commissioner in Sind and the Commissioner of Excise should be requested to take into consideration the suggestions made in paragraph 167 of the report and submit definite proposals after consulting the district officers for giving effect to those suggestions.

Special Licenses.

22. No licenses are now required to be taken out by Clubs for the sale of liquors to members. The Committee recommend that licenses should be issued to the existing Clubs for the retail sale to members, of foreign liquor only and that the sale of liquor at Clubs which may be started hereafter should be stopped. Government accept the former recommendation and have under consideration the best means of giving effect to it. As regards the latter, Government do not think that any absolute prohibition is desirable, and they must leave each case to be dealt with on its merits. The grant of licenses in such cases would however be subject to the general restriction applying to the issue of all new licenses; the indiscriminate issue of licenses to new Clubs need not therefore be apprehended. Government accept the Committee's view that the sale of country liquor should in no case be permitted at these institutions.

23. The suggestion that the sale of liquor at Railway refreshment rooms, dining cars, etc., should be restricted to *bona-fide* passengers only is in accordance with the terms of the existing licenses. The difficulty of enforcing the condition is obvious; but Government desire that greater attention should be paid to the matter than heretofore. Lastly the Committee recommend that the sale of liquor

on the premises of theatres, cinemas and other public places of amusements should be entirely stopped. The drinking of liquor at these premises is however not attended by the evils usually associated with country liquor shops. Government therefore consider that the withdrawal of their licenses is not called for at present. The grant of new licenses to such premises would of course be restricted as in the other cases.

24. *Grant of Licenses to Temperance Associations—Paragraph* 173.—The Committee propose that in accepting bids for licenses preference should be given to any society or association registered not with a view to profit but desiring to further the cause of temperance. The course suggested is liable to the danger that vexatious restrictions might be put by such associations on those who resort to their shops. Government moreover are not satisfied that the suggestion if adopted would be availed of to any considerable extent. The Committee themselves do not appear to attach much importance to it. Government do not therefore consider it necessary to adopt it.

Foreign Liquor.

25. With regard to foreign liquor, Government are in full accord with the opinion of the Committee—*vide* paragraph 182—that immediate action should be taken against the cheaper brands which are being drunk in substitution of country liquor, and which would, unless properly controlled, render our policy in regard to the latter infructuous. Government are therefore considering the best steps which they can take in consultation with the Government of India to render such action effective. In this connection the Committee's recommendations with regard to the age, strength and the rationing of foreign liquor (paragraphs 182 to 184) will receive careful consideration. The control of foreign liquor, as is known, is mainly under the jurisdiction not of the local but of the Central Government. Government therefore propose to approach the Government of India in regard to the whole question of the better control of the consumption of foreign liquor within

the Presidency. In the meanwhile Government accept the Committee's suggestion—paragraph 184—to increase the license fees for the vend of foreign liquor and thereby raise its price. Orders regarding this are being issued separately. The orders regarding the issue of new and temporary licenses, the location of shops, and the days and hours of sale issued in the foregoing paragraphs would apply also in the case of foreign liquor. Government regret they are unable at this stage to close all shops for the "on" sale of beer as recommended in paragraph 186 of the Report.

Toddy.

26. As regards toddy, measures to restrict the consumption by reducing the number of trees to be tapped both under ordinary licenses and licenses for domestic consumption and by raising the tree-tax have already been taken in the Surat District which is the largest consumer of toddy. Government have also decided to close with effect from the ensuing year all licenses for hawking toddy in the mofussil, and to cancel them gradually in the town and island of Bombay so as to secure their abolition within the next five years. No further restrictions on toddy appear to be necessary in the near future.

Drugs.

27. The consumption of opium has of late years decreased considerably, while the use of Ganja and Bhang is confined to a very small proportion of the population. Government are of opinion that the measures at present in force in regard to these drugs are sufficiently restrictive, and that no drastic action is necessary in their case at the present moment. The proposal to stop the sale of balagolis may be dealt with briefly. At present there is no restriction on the administration of opium to children, and it was to regulate the quantity of opium that could be administered in the shape of balagolis, and thereby safeguard the interests of children, that Government drew up a special form of license for the sale of these pills. The quantity of crude opium in balagolis sold under this license is restricted to one-fortieth of a grain whereas opium ordinarily given

to children may vary in quantity to any extent; and the balagolis are subjected to periodical examination by the Chemical Analyser not less than once in six months. So long as the use of opium by adults is permitted Government consider that any attempt to prevent its administration to children would prove fruitless. They are therefore of opinion that a regulation of this kind is for the benefit of infant life and not otherwise. Government do not wish to be understood as approving of the use of these pills. They trust that with the growth of education the harmful effects of this practice would be more clearly realized, and would lead to its discontinuance. But until that happens the licensing of balagolis appears to them to be beneficial than otherwise.

TAXATION.

28. In Chapter XV of the report the Committee put forward certain proposals for levying fresh taxation, both provincial and local, estimated to produce a revenue of 265 lakhs per annum against the present excise revenue of over 4 crores per annum, and they suggest that the necessary legislation imposing the taxation should be introduced at once before steps are taken to introduce any changes into the present Excise system. From the latest Excise Administration Report of the Presidency it is evident that the restrictive measures adopted in the case of country liquor have already resulted in loss of revenue from the still-head duty; and although this loss is counterbalanced by increased receipts under other heads, Government have reason to think that a decrease in the total revenue will not be long delayed. The question of imposing taxation to meet this loss would therefore require consideration at an early date. Government do not think it necessary to make the increased taxation an integral part of their new excise policy. But at the same time they welcome the Committee's suggestion in that behalf as evidence of the clear perception by the Committee of the financial implications of the change of policy and of their willingness to bear the resulting burden. As to the merits of the particular taxes recommended by the Committee, Government do not think it necessary to express any opinion at this stage.

SUBSIDIARY QUESTIONS.

29. In section III of the Report the Committee make recommendations on certain subsidiary questions which may be briefly noticed. As pointed out in paragraph 3 above, one of the most formidable obstacles in the way of the successful carrying out of a policy of prohibition in this Presidency is the danger of smuggling liquor from the numerous Indian States situated within and on the border of the Presidency. The Committee have referred to the policy of obtaining leases of the Abkari management of these States, which has been followed by Government for a long time past. But it must be recognised that these leases cannot be used to enforce within those States a policy of prohibition against the wishes of the States concerned. Some of the States have already expressed their alarm at the possible loss of revenue resulting from the continuance of the rationing system within their limits; and Government have thought it desirable to discontinue further rationing of shops in those limits. Government however desire that all the States should be invited to adopt the new policy; and if unwilling to do so, to restrict their liquor requirements to the actual consumption by their people. This would at least minimize the danger of smuggling from these States.

The question of the sale of liquor in Cantonment areas must be reserved for further consideration.

With regard to instruction in temperance in the various schools, etc., Government are of opinion that in a matter of this nature young intelligence learns by example rather than by precept. The steps already taken to include lessons on temperance in vernacular readers appear to them to be sufficient and they do not think that any further action is necessary.

30. In reviewing the latest Administration Report of the Excise Department Government have already invited the attention of the Commissioner of Excise to the importance of finding alternative uses for those articles—chiefly mowhra flowers—which are used as bases for the manufacture of liquor and are produced in abundance in various

parts of the Presidency. Government consider that any expenditure incurred on these investigations would be a most useful investment; and they would be prepared to consider favourably the Commissioner's proposals, if any, in that behalf.

31. The Committee recommend that the manufacture of jaggery and vinegar from toddy should be encouraged as far as possible. The steps hitherto taken by Government in this behalf in allowing toddy to be tapped free of tax for purposes of gul-making have not resulted in any appreciable extension of that industry. While the profit from the sale of raw toddy is greatly in excess of that from gul-making, there would be a serious danger from any relaxation of the conditions under which the concession is allowed. Government however will entertain favourably any concrete proposals which persons interested in the industry might put forward for their consideration. With regard to vinegar, Government have already requested the Commissioner of Excise to report whether its manufacture from stale toddy should be permitted. Suitable action will be taken on receipt of that report. At the same time Government desire that experiments on Palm Juice Industries, as suggested by the Committee, should be undertaken by the Commissioner of Excise along with the investigations referred to in the preceding paragraph.

32. Government believe that the adoption of the various measures indicated above would launch them fairly on the road to Prohibition. In carrying this policy to a successful conclusion they must however have not only the support of public opinion but, what is still more important, the assistance of the Legislative Council. The policy which they advocate and which they believe, reading the report of the Excise Committee, is one which commends itself to the great majority of the public of the Presidency, necessitates the finding of large sums to replace the excise revenue lost, and further sums on increased expenditure on preventive establishments. The whole policy of Government is therefore dependent on that financial assistance from the Legislative Council.

REPORT OF THE DECK PASSENGERS COMMITTEE.

DEPARTMENT OF COMMERCE.

Notification.

SIMLA, *the* 13*th June* 1925.

No. 555-S.—The following draft of certain amendments to the rules published with the notification of the Government of India in the Finance and Commerce Department, No. 1354, dated the 14th March 1889, which it is proposed to make in exercise of the powers conferred by sub-section (1) of section 191 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), is published as required by sub-section (4) of the said section for the information of all persons likely to be affected thereby, and notice is given that the draft will be taken into consideration by the Governor General in Council on or after the 1st November 1925. Any objection or suggestion which may be received from any person with respect to the draft before the said date will be considered by the Governor General in Council.

Draft Amendments.

1. After sub-rule (3) of Rule I of the said rules the following sub-rule shall be inserted, namely—

> "(4) In every open deck on any such ship there shall be provided at least 2 taps forward and 2 taps aft with an efficient cant piece or a water barrel to be regularly kept filled with fresh drinking water."

2. For Rules IV, V and VI of the said rules the following rules shall be substituted, namely—

> "IV. (1) Every such ship shall be fitted with not less than two permanent latrines for the exclusive use of every hundred passengers or fraction thereof, calculated on the maximum number of passengers which, according to Certificate A, the ship is certified to be capable of carrying:

Provided that no such ship shall be required to be fitted with more than sixty latrines for the use of passengers.

(2) The crew of the ship shall not while passengers are on board be allowed to use the latrines set apart for passengers but shall be provided with a separate set of latrines.

(3) A proportion not exceeding 15 per cent. of the total number of latrines with which such ship is required to be fitted for the use of passengers shall be set apart for the exclusive use of females. The entrance to latrines so set apart shall be by a different route from that provided for latrines set apart for the use of males.

(4) The latrines for males and females shall be indicated by means of a figure of a man and a woman respectively.

(5) Where structural conditions permit, the latrines shall be in a convenient and accessible place, both forward and aft, on every deck above the between deck, other than the poop and bridge decks, on which passengers are permitted to be carried under Certificate A.

(6) Every latrine shall be provided with a sufficient supply of water, by means of a tap, for purposes of ablution.

(7) Every latrine shall consist of a separate and private compartment, which shall have a separate entrance with a spring door and be fitted with a low platform. The walls at the side and back of these platforms shall, as far as possible, be continuous.

(8) Every latrine shall be fitted with an automatic intermittent flushing device and be provided with facilities for flushing whether the ship is at rest or moving.

(9) No such ship coming under survey for the first time after the issue of these rules shall be permitted to be fitted with latrines of the pan and handflush type.

(10) A special staff of sweepers shall be employed on every such ship, at the rate of 1 sweeper for every 12 latrines with which the ship is required to be provided under sub-rule (1) of this rule.

V. Every such ship shall be provided with and have available for the use of passengers not less than two places for washing sufficiently screened from the public view of which places at least one shall be set apart for the exclusive use of females. The washing places shall be so situated that it will not be necessary to enter the latrines in order to reach them.

A sufficient number of hand pumps shall also be provided for supplying water for purposes of ablution.

VI. (1) When cattle are carried *on the open deck*, and are not under cover, the space occupied by them shall be effectually shut off from the passenger space by bulkheads, wooden partitions or otherwise. The partitions need not be close; but efficient wash boards shall be fitted to prevent the dung and urine of the cattle from getting on to the passenger space.

(2) If cattle are carried under cover on the same level deck as passengers they shall be separated from the passenger space by a moveable close bulkhead running athwartships across the deck and extending from the deck to the covering above, or by some other efficient means.

(3) If cattle are carried either in the between decks or holds, the passenger's space shall be effectually shut off from the cattle space, and separately ventilated, so that no effluvia from the cattle space can escape into the passenger space."

3. To sub-rule (2) of rule XIX of the said rules the following shall be added, namely—

"and shall also state the number of passengers for whom space remains available."

DEPARTMENT OF COMMERCE.

Notification.

SIMLA, *the* 18*th July* 1925.

No. 346-S.—The following draft of certain further amendments to the rules published with the notification of the Government of India in the late Department of Finance and Commerce, No. 1354, dated the 14th March 1889, which in exercise of the power conferred by sub-section (1) of section 191 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), it is proposed to make with effect, in the application to an existing ship of an amendment necessitating structural alteration in such ship, from the 1st October 1926, and save as aforesaid, with effect from the 1st April 1926, is published, as required by sub-section (4) of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration by the Governor General in Council on or after the 1st November 1925. Any objection or suggestion which may be received from any person with respect to the draft before the said date will be considered by the Governor General in Council.

Draft Amendments.

1. For rules XII to XVII of the said rules and the headings thereto the following headings and rules shall be substituted, *namely* :—

E.—*Apparatus for extinguishing and precautions against fire.*

STEAMSHIPS.

XII.—(1) On every steamship of more than 4,000 tons gross tonnage at least three, and on every other steamship at least two, steam or equivalent pumps shall be available for the spaces occupied by passengers and crew. Each such pump shall be capable of providing a full supply of water, in accordance with the requirements specified in sub-rule (1) of rule XVII, to one or more ranges of water service pipes. The service pipes shall be of metal, with branches so arranged that the fire hoses may be coupled thereto, and two powerful jets of water may be rapidly and simultaneously brought to bear, by means of single lengths of hose from each branch, upon any part of each deck space occupied by passengers or crew, when the watertight and fire doors are closed. Where the water service is on an exposed deck, the branches necessary to comply with the foregoing requirements shall be fitted on both sides of the deck.

Spaces occupied by passengers and crew.

Provided that the main engine sanitary pump shall be allowed to count as one of the pumps required to be available if it is so fitted as to be capable of serving the purpose of such pump:

Provided further that where the sanitary pump is counted as one of the fire pumps and where the water service is on an exposed deck there shall be a lead on each side, one lead being from the sanitary tank and the other direct from the auxiliary pumps.

(2) Every steamship shall carry an efficient portable hand pump with suction and hose complete.

(3) Portable chemical fire extinguishers shall be carried in every compartment wherein passengers and crew are accommodated. There shall be two extinguishers in each such compartment, and when passengers are carried in enclosed spaces above the upper deck, there shall be at least one extinguisher on each side of such spaces at intervals of not more than 60 feet.

Cargo spaces.

XIII.—On every steamship arrangements shall be made to enable two powerful jets of water to be poured into each cargo compartment, and, save in the case of a steamship of less than 1,000 tons gross tonnage, satisfactory means shall also be provided whereby steam or some other approved fire extinguishing medium may be conveyed to each such compartment.

Machinery and bunker spaces.

XIV.—(1) In any steamship which uses coal as fuel, there shall be provided in the machinery and firing spaces, in addition to the apparatus hereinbefore or hereinafter required, at least two chemical fire extinguishers in each compartment. In the coal bunkers, arrangements shall be made whereby two powerful jets of water can be brought to bear upon any part of the bunker space by means of single lengths of hoses.

(2) In any steamship which uses oil-fuel, in addition to the usual water service and hose pipe conductors, one of which shall be provided with a nozzle having perforations in it to spray the discharge, steam from the auxiliary range of piping shall be led to pipes perforated for the emission of steam into the lower parts of the boiler room. The control of this steam supply shall be outside the boiler room. There shall be in each stokehold a receptacle, holding about 10 cubic feet of sand, saw dust impregnated with bicarbonate of soda, or other approved dry material suitable for extinguishing fire. Suitable scoops for distributing the same shall be provided, and also a chemical fluid extinguisher of an approved type for use in any specially confined or dangerous space.

Sailing Ships.

XV.—(1) Sailing ships not exceeding 300 tons burden shall be provided with an efficient steam or hand-pump of a suitable size and with sufficient hose to reach any part of the vessel. If the tonnage exceeds 300 tons two such pumps of adequate size together with sufficient hose shall be provided to enable two powerful jets of water to be brought to bear rapidly and simultaneously on any part of the ship.

(2) In passenger sailing ships chemical fire extinguishers shall be provided on the scale specified in sub-rule (3) of rule XII.

MOTOR SHIPS.

XVI.—Motor ships shall have the same appliances as steamships, and if a donkey boiler burning oil-fuel is fitted, sand or impregnated sawdust shall, in addition, be provided in the engine room.

GENERAL REQUIREMENTS.

Pumps.

XVII.—(1) In steamships each of the steam or equivalent pumps shall be capable of supplying simultaneously two powerful jets of water for use in any part of the vessel. The pumps shall be worked by steam or by some other equally efficient motive power, and shall always be available for immediate use when the passengers are on board.

(2) In sailing ships, the steam pump required for the distilling apparatus shall be adapted for use as a fire pump. Each hand pump shall be at least double acting and shall have not less than one cubic inch lifting capacity of pump chamber for every 25 tons gross of the vessel; and a total lifting capacity not less in any case than 60 cubic inches: provided that, subject to the capacity of each single pump being not less than 60 cubic inches, the total capacity required may be obtained by fitting two or more pumps. Each hand pump shall be of the fly-wheel type and permanently fixed in position, and shall have metal suction pipes, other than lead fitted, with cocks on the ship's side.

(3) All steam or equivalent pumps shall be provided with effective escape valves suitably adjusted, and so placed as to prevent excessive pressure in any part of the water service system.

Water service pipes.

XVIII.—The main water service pipes shall be made of wrought material, and, if of iron or steel, shall be galvanised. They shall be sufficiently large in diameter for the adequate supply of water to the fire hoses which shall be secured to them for

simultaneous operation. The branches shall be so placed that the fire hoses may be conveniently coupled to them, and cocks or valves shall be fitted where required to admit of any hose being removed, if desired, while the pumps are at work.

Fire hoses.

XIX.—(1). The fire hoses shall be made of leather, seamless hemp, or flax canvas, of first class quality or other approved material. Each hose shall be provided with suitable metal unions and conductors, and with goose-neck connections where necessary, and each complete hose shall be of such length that, when in position, a jet of water may be projected to any part of the space in which it is to be used. In the case of vessels requiring a twelve months' declaration, there shall be 50 per cent. more lengths of hose than the minimum quantity necessary to meet the requirements of this and the preceding rules.

(2) The fire hose, conductors, etc., shall be kept ready for use, in suitable and conspicuous positions, two fire hoses forward, two fire hoses aft and the spare hoses amidships, and shall be used only for the purpose of extinguishing fires, or testing the apparatus at fire drills and surveys. Working wash-deck hose shall not be accepted as fire-hose.

Pipes to holds, etc.

XX.—(1) The pipes for conveying steam to holds or other compartments shall be provided with controlling valves readily accessible from the deck, and suitably marked to indicate the compartments to which the pipes are respectively led. Suitable provision shall be made for locking these valves, as a precaution against the inadvertent admission of steam to any compartment, and if any pipe is led to a space to which passengers have access, it shall be furnished with an additional stop-valve, capable of being locked, or some other device providing the requisite security from danger.

(2) In any ship in which pipes are not specially fitted for admitting steam to the holds, flexible steam pipes shall be used and suitable provision made for rapidly connecting them with the winch steam pipes and the various hold sounding pipes. The connection with the latter shall be such

that it will not be blown out when steam pressure is admitted, and air will not be carried down with the steam into the hold. In such cases small holes shall, if practicable, be bored in the sides of the sounding pipes for the steam to escape into the holds.

(3) All openings to the compartment to which steam is admitted shall be shut, and the volume of steam shall be such that, should there be any leakage through the walls of the compartment, steam will escape and thus prevent air entering.

Portable chemical fire extinguishers.

XXI.—Portable chemical fire extinguishers shall be of an approved fluid type, with a capacity of not less than two gallons. The extinguishers on any one ship shall not be of more than two kinds. They shall be kept where most likely to prove serviceable in cases of emergency, and shall bear on each apparatus printed instructions regarding its use, and the maker's dated guarantee as to the sufficiency of the extinguisher for the pressure generated when it is put into action.

Fire Buckets.

XXII.—(1) Every ship shall be provided with fire buckets in the proportion of 3 for every 100 tons up to 600, and two for every 100 tons above 600, provided that 50 buckets in all shall suffice.

(2) Fire buckets shall be painted a distinctive colour and shall be kept filled, and distributed about the vessel in conspicuous positions. Wash deck buckets shall not be accepted as fire buckets.

Smoke helmets and safety lamp.

XXIII.—At least two smoke helmets and a safety lamp of an approved type shall be included in the fire extinguishing equipment of vessels and the helmets shall be stowed separately. The members of the crew shall be practised regularly in their use.

Emergency appliances.

XXIV.—The necessary emergency fire appliances, such as knives, axes and hand lamps shall be kept in places readily accessible at all times from different parts of the ship.

Fire drill.

XXV.—Fire drill shall be observed at least once a week on board all vessels and during such drill all fire appliances shall be put into use and the fact entered in the Log Book. The great utility of woollen or asbestos blankets for smothering small fires shall always be impressed on all persons taking part in a fire drill.

Custody of fire apparatus and fire patrol.

XXVI (1).—The fire apparatus shall be placed by the master under the special charge of one of the principal officers of the ship and of the ship's carpenter, who shall both be held responsible that the apparatus is kept in a state fit for immediate use. As soon as possible after leaving port, the officers and crew shall be divided into parties and assigned to stations in case of fire.

(2) A continuous patrol system shall be organised so that any outbreak of fire may be promptly detected.

Stowage of cargo and disposal of inflammables.

XXVII (1).—The cargo of every ship shall, before she leaves port, be properly stowed away, and the decks shall be cleared of any loose straw, hay and other inflammable material. Any goods which are dangerous by reason of their inflammability or liability to explosion shall be stowed, subject to the provisions of any law or rules in force, in such manner as to safeguard the ship from danger of fire or explosion.

(2) Before a ship leaves port, every passenger shall deliver up any lucifer matches, gunpowder or other inflammable article in his possession.

Use of naked lights and spirits.

XXVIII.—Naked lights shall not be used in the holds or store rooms or between decks, except under trustworthy superintendence. No person shall read in bed with a naked light. Casks or drums containing spirit shall not be opened in the hold but shall be hoisted on deck for the purpose.

F.—*Appliances for making Signals of Distress.*

Signals of distress.

XXIX.—Any of the following commonly recognised night signals of distress may be used either together or separately :—

(1) A gun or other explosive signal fired at intervals of about a minute.

(2) Flames on the vessel (as from a burning tar or oil barrel).

(3) Rockets or shells, throwing stars of any colour or description fired one at a time at short intervals.

(4) A continuous sounding with any fog signal apparatus.

Means of making signals of distress to be provided.

XXX.—All ships shall be provided with the means for making signals of distress at night specified in rules XXXI to XXXIV, or, in lieu thereof, with such other means of making signals of distress as have been previously approved by the Local Government.

Gun.

XXXI (1).—One gun at least 3½ inches in the bore, or one mortar at least 5½ inches in the bore, shall be carried on all ships, with 24 charges of ammunition in the case of foreign-going ships and 12 charges in the case of home-trade or excursion passenger ships.

(2) Each charge shall contain 16 ozs. of powder in a flannel bag. The necessary requisites for firing the gun, *namely*, rammers, sponges, wads, priming wires, friction tubes, powder flask, with fine powder for priming, and means for firing and withdrawing the charges shall also be provided.

(3) Approved socket distress signals and sound signal rockets may be carried in lieu of a gun, provided that the number of signals so carried shall be equal to the number of charges of ammunition required under sub-rule (1).

Deck Flares.

XXXII.—Two deck flares, self-igniting in water, shall be provided in every ship. Such deck flares shall be capable of burning brightly for at least 40 minutes. Full instructions for use shall be attached to each flare, and suitable receptacles for containing the water required for their combustion shall be provided, efficient means being adopted for ensuring a free flow of water to the bottom of the light.

Rockets and socks signals.

XXXIII (1).—Twelve rockets or shells, throwing stars of any colour or description, shall be supplied, each rocket containing 16 ozs. of composition.

(2) Approved socket distress signals may be supplied in lieu of rockets, provided that the number of signals so supplied shall be equal to the number of rockets required under sub-rule (1). If socket signals are also carried in lieu of a gun and charges of ammunition, the number shall be equal to the total number of charges of ammunition and of rockets required under sub-rule (1) of rule XXX, and sub-rule (1) of this rule. Socket signals shall be fired only from the sockets supplied by the makers of the signals.

(3) The socket used for firing the socket signals shall in all cases be fixed at an angle of about, but not less than, 20 degrees from the perpendicular, so as to obviate the risk of a signal falling on the vessel's deck if it fails to rise to the usual height. The sockets shall be of sufficient strength, and of such a gauge as to ensure that the signal will rise to a safe height before exploding.

(4) In all cases where socket signals are carried there shall be at least two sockets, one forward and one aft, on opposite sides of the vessel.

Life-buoy lights.

XXXIV.—Life-buoy lights, all of which shall open and release automatically and be self-igniting and provided with means for attachment to life-buoys, shall be supplied in every ship for half the number of life-buoys carried subject to a maximum of

six. Life-buoy lights fitted with prickers shall not be accepted. Ships fitted with bridges shall carry a life-buoy in beckets or cleats attached to or adjoining each side of the navigating bridge in such manner as to admit of their instantaneous release and to ensure their dropping clear of the ship's side. Each such life-buoy shall have a self-igniting light attached to it. The other life-buoy lights shall be distributed among and attached to the other life-buoys to the Surveyor's satisfaction. All of the life-buoy lights shall be capable of burning brightly in water for at least 40 minutes. Full instructions as to how the lights should be used shall be attached to each of them.

Testing and renewal of signals.

XXXV.—All pyrotechnic signals shall be clearly and permanently marked or stamped with the date of manufacture. Adhesive labels or painted figures alone shall not be accepted in lieu of such marking or stamping. Where sheet brass labels are used in contact with tin cases, the brass plates shall be properly soldered on and there shall be no corrosion of the canister.

Stowage of signals and combustibles.

XXXVI (1).—A separate, detached and completely enclosed receptacle shall be provided for each of the following kinds of explosives :—

(1) gun powder or cartridges made there-with ;

(2) rockets ;

(3) socket signals ;

(4) deck flares and life-buoy lights ;

(5) any other description of pyrotechnic signals.

(2) Such separate receptacles shall not be made merely by divisions or partitions in a cup-board or locker or chest, but each such receptacle shall be a separate magazine, exclusively appropriated to the keeping of explosives of the kind in question. Charges of powder, if carried, shall be contained in flannel bags, and the magazine in which they are

kept shall be made of copper and strongly constructed. To prevent injury to the rockets and other signals, the receptacles shall either be internally divided in such a way that the signals can be stowed vertically, or they shall be of roughly the same length as the signals but sufficiently narrow to prevent the signals being turned round. The lids shall be secured by hinges or brass screws so as to permit of an inspection being made without injury to the case. The receptacles shall, where possible, be kept in a house on deck, and stowed or ranged as far apart as circumstances will permit so that in the event of spontaneous combustion, or of risk of any sort arising, any of the cases may be at once removed.

Where the socket signals are supplied by the manufacturer in wooden boxes with a tin box inside containing the friction tubes, no other receptacle shall be required for the latter.

(3). No article of an explosive or highly inflammable character shall be carried in any room or place in which any receptacle containing distress signals is deposited.

G.—*Penalty.*

XXXVII.—Whoever does any act in contravention of any of the provisions of rules XII to XXXVI shall be punishable with fine which may extend to two hundred rupees.

2. Rules XVIII, XIX and XX of the said rules shall be re-numbered XXXVIII, XXXIX and XL, respectively.

No. 555-S.

DEPARTMENT OF COMMERCE.

Resolution.

SIMLA, *the 25th July* 1925.

Read.—

1. Letter No. 30-R.-22, dated the 3rd April 1922, from the Government of Burma, Finance and Revenue Department.

2. Letter No. 220, dated the 22nd May 1922, from the Government of Madras, Finance (Marine) Department.

3. Letter No. 2500-Mne., dated the 30th August 1922, from the Government of Bengal, Marine Department.

4. Letter No. 1380-C., dated the 16th February 1923, from the Government of Bombay, Marine Department, with their respective enclosures replying to Government of India, Commerce Department, letter No. 6372, dated the 4th November 1921, on the subject of the recommendations made in the report of the Deck Passenger Committee, 1921.

1. This resolution relates to those portions of the report of the Deck Passenger Committee 1921, which deal with the classification of voyages as long and short and with the minimum amount of space to be allotted to deck passengers under the Indian Merchant Shipping Act, 1923.

2. The Deck Passenger Committee and the Maritime Local Governments are agreed that the present rules require amendment but there is no unanimity on the details of the changes needed. The Government of India have accordingly formulated their provisional conclusions in the draft notification attached to this resolution. The rules now issued embody the principle of further sub-division of voyages which are now classed as short, and provide for an increase in space accommodation. The maritime Local Governments will be requested to report for inclusion in a special schedule, short voyages of less than 24 hours' duration between terminal ports, for which they advise special space allowances.

3. The space allowances have been expressed in the present form, *viz.*, occupation space *plus* an airing space for each between deck passenger. A flat rate of space allowance, whilst it would have the appearance of simplicity, is open to the objection that it would make it appear permissible to carry passengers between-decks without permitting them access to the upper deck, where ventilation is freer.

4. Any suggestions on this draft notification should be received by the Government of India before November 1st.

Order.—Ordered that a copy of this resolution be forwarded to the Governments of Madras, Bombay, Bengal and Burma, with a request that the Local Governments, after consulting commercial and other interests affected, will communicate to the Government of India by the 1st November 1925 any alterations they consider necessary and a list of voyages of less than 24 hours' duration between terminal ports which they recommend should be specially scheduled together with the space allowance they advise for each such voyage.

D. T. CHADWICK,

Secy. to the Govt. of India.

Draft Notification.

In exercise of the powers conferred by section 192 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), and in supersession of the notification of the Government of India in the late Department of Finance and Commerce, No. 1356, dated 14th March 1889, the Governor General in Council is pleased to prescribe the number of superficial and of cubic feet of space to be available for native passengers in native passenger ships in accordance with the order hereinafter set forth, and to direct that the said order shall over-ride the requirements on that subject of sub-sections (1) and (3) of section 176 of the said Act.

Order.

(1) that if in any native passenger ship and for any voyage to which the provisions in the Act relating to Native Passenger Ships apply any passenger is by contract entitled to be accommodated with space in excess of the minimum which section 176 (2) or section 179 of the said Act or rules 5, 6, 7, 8 and 9 of these rules requires the ship to contain for each passenger, the said ship shall contain for each such passenger the space to which he is so entitled, and in addition thereto for every other passenger the space required by section 176 (2) or section 179 of the said Act or rules 5, 6, 7, 8 and 9 of these rules, as the case may be:

(2) that if in any native passenger ship and for any voyage to which the provisions in the Act relating to Native Passenger Ships apply the height between decks is less than six feet, the cubic space required for every passenger under sections 176 (2) and 179 of the Act (or rules 5, 6, 7, 8 and 9 of these rules) shall be increased by one-fourth :

(3) that in every native passenger ship which proceeds on a "Long voyage" so much of the upper deck shall be left unencumbered as to allow at least six superficial feet thereof for each passenger proceeding on the voyage :

(4) that no native passenger ship making a voyage between India and any of the ports in the Red Sea shall carry native passengers on two between-decks :

(5) that every native passenger ship performing a voyage either between a port on the west coast of India and a port in the Red Sea, or between Aden and any port on the east coast of Africa, south of 10 degrees north, whether the ship touches at any intermediate port or not, shall, if the ship is propelled by sails, contain in the between-decks not less than 12 superficial feet and 72 cubic feet of space for every passenger, and shall, if the ship is propelled by steam, or partly by steam and partly by sails, contain in the between-decks not less than 10 superficial feet and 60 cubic feet of space for every passenger :

(6) that for seasons of fair weather, a native passenger ship performing a short voyage which, in ordinary circumstances, will not exceed seventy-two hours between the terminal ports, shall contain in the upper between-deck at least eight superficial feet and forty-eight cubic feet of space, available for each such upper between-deck passenger, and on the upper deck at least four superficial feet available for each such upper between-deck passenger and eight superficial feet available for each upper-deck passenger :

(7) that for seasons of fair weather, a native passenger ship performing a short voyage which, in ordinary circumstances, will exceed seventy-two hours between the terminal

ports, shall contain in the upper between-deck at least nine superficial feet and fifty-four cubic feet of space available for each such upper between-deck passenger, and on the upper deck at least four and a half superficial feet available for each such upper between-deck passenger and nine superficial feet available for each upper deck passenger:

(8) that for seasons of foul weather, a native passenger ship propelled by steam, or partly by steam and partly by sails, and performing a short voyage shall contain in the upper between-deck at least ten superficial feet and sixty cubic feet of space available for each such upper between-deck passenger, and on the upper deck at least five superficial feet available for each such upper between-deck passenger and ten superficial feet available for each upper deck passenger:

(9) that every native passenger ship which may be permitted to carry native passengers on two between-decks, shall contain space in the lower between-deck or orlop deck for each such passenger as follows:—

Short Voyages.

	Fair weather.			Foul weather.		
	Upper deck.	Lower between-deck.		Upper deck.	Lower between-deck.	
	s. ft.	s. ft.	c. ft.	s. ft.	s. ft.	c. ft.
Steamships ..	4	12	72	4	15	90

Long Voyages.

	s. ft.	c. ft.
Sailing ships	20	120
Steamships	15	90

but no passenger shall be carried on any lower between-deck or orlop deck when the height of such deck is less than six feet from deck to deck.

No. 2582/37 of the 9th October 1925.

From the Chamber to the Government of Bombay, Marine Department.

I have the honour to address you on the subject of the proposed amendment of the rules under the Indian Merchant Shipping Act, 1923, based on the recommendations of the Deck Passenger Committee and explained in the Government of India, Department of Commerce, Notifications No. 555-S, dated the 15th June 1925, No. 346-S, dated the 18th July 1925 and No. 555-S, dated the 25th July 1925.

2. Before commenting on each notification in detail I am to state generally that as regards existing tonnage it will in some cases be impossible to carry out the proposed new regulations, in some other cases it will be very difficult to do so, and in most cases the alterations will entail considerable expense, and since the existing deck passenger steamers were built in good faith to meet the prevailing requirements (and in many instances went beyond those requirements, for extra facilities were provided giving added convenience and comfort) my Committee submit that the new regulations should be applied to new tonnage only, or at least that considerable laxity should be allowed in their application to vessels already constructed.

3. I am also to point out that the extra space which it is proposed to allot to each passenger together with the additional heavy expenditure which will be entailed by the other new requirements if they are enforced, will be sure to lead to increased fares; and my Committee are of opinion that the space and facilities already provided have been found to afford all reasonable comfort and convenience, and they doubt whether the passengers who use this class of accommodation will be prepared to pay more to obtain extra space not in any way necessary for their comfort.

4. I am now to state in more detail my Committee's views on the amendment set forth in each of the three notifications above enumerated.

Notification No. 555-S. dated the 13th June 1925, regarding latrines.

(*a*) In old tonnage separate approaches to male and female latrines are in most cases impossible. The two sets of latrines are of course separate being usually one on the starboard and the other on the port side, forward or aft, but in the circumscribed space on board only one approach is practicable.

(*b*) The proposed new rules appear to provide for one tap to each latrine, but my Committee submit that there should be one tap to each battery of latrines, and that this is what the Deck Passenger Committee recommended.

(*c*) Spring doors to each compartment would be dangerous ; ordinary swing doors with a hook are much safer. The rules might be read to mean that the partition of each compartment must be complete from deck to deck. In many instances this would involve the continuous use of artificial lights and would result in unbearable heat. Only an efficient screen should be provided by the partitions, as is the case even in the saloon accommodation of steamers plying in the tropics.

(*d*) In some of the existing steamers it would practically be impossible to have the wash places entirely separated from the latrines, and some allowance should therefore be made in applying the rules in this connection so long as separate entrances are available.

(*e*) Complete bulkheads for cattle are bad in practice since they shut off all draught, prevent the odour from being blown away and thus cause the animals to suffer.

5. *Notification No. 346-S, dated the 18th July 1925, regarding Fire Appliances.*

(*a*) It is proposed that hydrants should be provided on both sides of exposed decks, but my Committee consider that this is unnecessary for it is just as convenient to lead water from one side only, there being ample communication between the two sides of such decks.

(*b*) My Committee are advised that the proposal to provide for extinguishers throughout the ships would not in practice prove efficient, and they suggest as a better arrangement that there should be two glass fronted cabinets or stations fixed, one forward and the other aft, containing fire extinguishers, smoke helmets, hose and nozzles and axes; in an emergency these would always be available for instant use by simply breaking the glass.

(*c*) My Committee also consider that the supply of specially marked buckets, especially in the proposed quantities, is entirely unnecessary because plenty of buckets are always available and water to fill them is obtainable without delay.

6. *Notification No.* 555-*S, dated the* 25*th July* 1925, *regarding Space Allowances.*

(*a*) As indicated in the third paragraph of this letter the problem of space allowances resolves itself to a large extent into a question of fares. In practice it has undoubtedly been found that the space allowances laid down in the existing rules provide all reasonable comfort and render possible a fare which meets the requirements of the largest section of the public travelling as deck passengers. The provision of space on the scale it is proposed to lay down will reduce the capacity of each steamer, involve the commission of more steamers on each route and thus, I am to repeat, lead to an increase in the fares. My Committee do not believe that the Government of India have realised the large differences the proposed new rules will make in this respect, and in the interest of the passengers, who above all require cheap transport, my Committee would urge Government to reconsider those amendments.

(*b*) My Committee also instruct me to protest strongly against the proposal to base the classification of voyages on the time occupied between the terminal ports instead of on the number of hours that a vessel is continuously at sea during the voyage. Consider for example the coasting voyage from Bombay to Basrah though the total voyage occupies about a fortnight the steamer makes almost daily calls at the intermediate ports; passengers proceeding to

Basrah would travel by a direct steamer and thus those who travel by a coastal steamer are in all practical respects short voyage passengers.

(*c*) With reference to the paragraph of this notification stating that local Governments will be requested to report for inclusion in a special schedule, short voyages of less than 24 hours' duration between terminal ports, for which they advise special space allowances, my Committee would urge that the Lines plying between the Bombay Konkan ports and Goa should be recommended to the Government of India for inclusion in such a schedule, with space allowances as at present provided for. The steamers on these routes are small light draught vessels limited in size by the physical features of the ports at which they call. Moreover, the demand on this route is for cheap transport and the time between ports extends only to some few hours.

LIFE SAVING APPLIANCES ON NATIVE PASSENGER SHIPS.

From the Government of Bombay, General Department, to the Chamber.

No. 3082-14886-C. *of the* 31*st October* 1925.

I am directed by the Governor in Council to forward for the information of your chamber a copy of a Resolution issued by the Government of India in the Department of Commerce, No. 102-S, dated the 24th October 1925, and its accompaniment, and to request that you will be so good as to communicate to Government by the 15th December 1925 at the latest, any alterations which your Chamber may consider necessary in the draft Notification accompanying the Resolution.

DEPARTMENT OF COMMERCE.

Resolution.

The 24th October, 1925.

No. 102-S.—The Committee on Life Saving Appliances which reported in 1914 considered that the existing rules regulating the carriage of such appliances on Native Passenger Ships were out-of-date, and recommended the adoption of a scale more in accordance with modern requirements. Local Chambers of Commerce which were consulted at the time were generally prepared to acquiesce in the Committee's recommendations, but owing to war conditions and to the general disorganization of shipping which was brought about by those conditions, the Government of India decided to defer the question of revising the scales. They now publish their provisional conclusions in the draft rules appended to the Notification attached to this Resolution.

2. These draft rules follow, for the most part, the recommendations of the above Committee. The scales in the case of foreign-going ships of the first class, and also in respect of ships in the other classes launched after the 1st January 1927, have, however, been increased. The scales prescribed for foreign-going ships of the first class are based on the scales which have been prescribed for foreign-going passenger steamers under the Merchant Shipping (Life Saving Appliances) Rules, 1924. Such ships calling at ports in other British Possessions where the United Kingdom rules are in force can be compelled by the authorities there to comply with the requirements in those Rules. It is clearly desirable that rules in these particulars should be as uniform as possible.

3. Any suggestions or criticisms which any person or body may wish to make in respect of the draft rules should be submitted to the Local Government concerned in time to permit them to forward the same to the Government of India by the 15th day of January 1926.

Order.—Ordered that this Resolution be published in the *Gazette of India.*

Ordered also that a copy of this Resolution be forwarded to the Governments of Bombay, Bengal, Madras and Burma, with the request that the Local Government, after consulting the commercial and other interests affected, will communicate to the Government of India by the 15th day of January 1926, any alterations they consider necessary. Also that a copy be forwarded to the High Commissioner for India, the Indian Trade Commissioner in London and the Director General of Commercial Intelligence.

D. T. CHADWICK,

Secy. to the Govt. of India.

Notification.

No. 102-S.—The following draft of certain rules which it is proposed to make in exercise of the powers conferred by sub-section (1) of section 191 of the Indian Merchant Shipping Act, 1923, (XXI of 1923) is published, as required by sub-section (4) of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 15th day of January 1926. Any objection or suggestion which may be received from any person in respect to the draft before the said date will be considered by the Governor General in Council.

Draft Rules.

1. (1) These Rules may be called the Boats and Life Saving Appliances (Native Passenger Ships) Rules, 1926.

(2) They shall come into force on the 1st day of January 1927, from which date rule IX of the Rules published with the notification of the Government of India in the Department of of Finance and Commerce, No. 1354, dated the 14th March 1889, shall cease to have effect.

2. In these rules unless there is anything repugnant in the subject or context—

Definitions.

(1) "Approve" means approved by the Local Government.

(2) "Boat-deck" means any deck on which boats are carried and of which the space required for the stowage of boats under rule 38 occupies half or more of the length or breadth of such deck.

(3) "Daylight" means the period from one hour before sunrise until one hour after sunset.

(4) "Length" in connection with a ship means the the registered length of the ship.

3. For the purpose of these rules ships shall be classified as follows :—

Classification of Ships.

(1) Foreign-going ships of the first class, in which are included steam-ships voyaging to or from ports in India or Burma from or to any ports outside India or Burma: provided that no ship shall fall within this class by reason only of the fact that it voyages to or from ports in India or Burma from or to ports in the Federated Malay States or the Straits Settlements or Ceylon only.

(2) Foreign-going ships of the second class, in which are included steam-ships voyaging to or from ports in India or Burma from or to ports on the Red Sea or Persian Gulf only.

(3) Home-trade ships of the first class, in which are included steam-ships voyaging between ports in India or Burma or to or from ports in India or Burma from or to ports in the Federated Malay States or the Straits Settlements or Ceylon, which do not ordinarily keep within twenty miles of the coast-line.

(4) Home-trade ships of the second class, in which are included steam-ships voyaging between ports in India or Burma or to or from ports in India or Burma from or to ports in the Federated Malay States or the Straits Settlements or Ceylon, which ordinarily keep within twenty miles of the coast-line.

(5) Home-trade ships of the third class, in which are included steam-ships voyaging between ports in India or Burma or to or from ports in India or Burma from or to ports in Ceylon only, which ordinarily keep within five miles of the coast-line.

(6) Home-trade ships of the fourth class in which are included sailing ships.

A.—*Foreign-going ships of the first class.*

4. A ship of this class shall, subject to the provisions of Rule 46 (1), be provided, in accordance with its length, with the number of sets of davits specified in Column A of the Table in Appendix I.

Davits.

Provided that no ship shall be required to have a number of sets of davits greater than the number of boats required to accommodate the total number of persons which is carried, or which the ship is certified to carry, whichever number is the greater, and provided further that the local Government may, where it appears to them necessary, having regard to the height at which the boats are carried above the centre of the load line disc, and to the other circumstances of the case, require a ship of this class to carry in lieu of, or in addition to, davits, some other approved form of launching appliances, or such arrangements for launching boats as may be, in their opinion, effective.

5. (1) Each set of davits shall have a lifeboat of Class I. attached to it, and of these lifeboats at least the minimum number specified in Column B of the Table in Appendix I shall be open boats.

Lifeboats.

(2) Any additional lifeboats which may be required to make up the total lifeboat accommodation required by Rule 7, may be boats of Class I or Class II.

Buoyant apparatus.

6. A ship of this class shall carry, in addition to the lifeboats carried under Rule 5, approved buoyant apparatus conforming to the conditions detailed in Rule 37, sufficient to support twenty-five per cent. of the total number of persons which is carried or which the ship is certified to carry, whichever number is the greater.

Additional life boats.

7. (1) Where the lifeboats carried under Rule 5 (1) do not furnish sufficient accommodation for the total number of persons carried or which the ship is certified to carry, whichever number is the greater, then arrangements shall be made to the satisfaction of the local Government to carry such additional lifeboats as are required to make up the deficiency in such manner that they can be stowed without in any way impeding the prompt handling of the lifeboats carried under Rule 5 (1), the buoyant apparatus carried under Rule 6, or the marshalling of the persons on board at the launching stations or their embarkation. So far as practicable without creating such impediment, these additional lifeboats shall be distributed as follows :—

(*a*) One additional lifeboat under each set of davits.

(*b*) Other additional lifeboats, stowed on the deck or bridge, or poop, so as to be available as far as practicable for use on either side of the ship, and so secured that they will have the best chance of floating free of the ship if there is no time to launch them.

Carriage of additional buoyant apparatus in lieu of lifeboats in certain cases.

(2) Where the local Government are satisfied that in a ship of this class launched before 1st January 1927, it is not possible to carry, in the manner provided in Rule 5 (1) and section (1) of this Rule (7), lifeboats, in such numbers and capacity as would be sufficient to accommodate the total number of persons carried or which the ship is certified to

carry, whichever number is the greater, they may allow additional approved buoyant apparatus to be carried in lieu of lifeboats sufficient for those persons for whom accommodation is not provided in lifeboats. Provided that no buoyant apparatus shall be allowed on a ship of this class in lieu of a lifeboat required by these Rules unless the total cubic capacity of the lifeboats is at least equal to the greater of the two following amounts :—

(*a*) Seventy-five per cent. of the total capacity required to accommodate all the persons carried.

(*b*) The minimum capacity required by Column C of the table in Appendix I.

Exemptions in cases of specified voyages.

(3) The master or owner of a ship of this class claiming to carry on any voyage fewer lifeboats or in the case of a ship coming under the provisions of Rule 7 (2) fewer lifeboats and approved buoyant apparatus than will provide sufficient accommodation for all the persons for which the ship is certified, must declare before the Port Officer, before the time of clearance, that the lifeboats or the lifeboats and approved buoyant apparatus, as the case may be, actually carried will be sufficient to accommodate all persons who will be carried at any time during the voyage to foreign ports and the voyage back to a port in British India, and that, in addition, approved buoyant apparatus will be carried sufficient for twenty-five per cent. of all such persons.

In the case of a ship coming under the provisions of Rule 7 (2) and claiming to carry fewer lifeboats and approved buoyant apparatus than will provide accommodation for all the persons for which the ship is certified, a further declaration must be made by the master or owner that the total cubic capacity of the lifeboats actually carried is not less than is required by Rule 7 (2), provided that no greater number of lifeboats need be carried than is sufficient to accommodate all the persons carried.

Fitting of lifeboats with wireless telegraphy installation and carriage of motor boats.

8. (1) Where the number of lifeboats is more than ten, one of them shall be fitted with an approved wireless telegraphy installation. Where the number of lifeboats is more than fifteen, one shall be a motor boat fitted with an approved wireless telegraphy installation complying with the provisions of Rule 29 and where the number is more than twenty, two of the lifeboats shall be motor boats so fitted. All such motor boats shall be fitted with searchlights.

(2) The local Government may, at their discretion, upon the application of an owner, allow a greater number of motor lifeboats to be carried if they are satisfied that the efficiency of the life-saving equipment will not thereby be diminished.

Lifebuoys.

9. If the ship is under 400 feet in length, at least twelve approved lifebuoys shall be carried; if 400 feet or over, but under 600 feet, at least eighteen approved lifebuoys shall be carried; if 600 feet or over, but under 800 feet, at least twenty-four approved lifebuoys shall be carried; and if 800 feet or over, at least thirty approved lifebuoys shall be carried.

Life jackets.

10. One approved lifejacket shall be carried for each person on board.

B.—*Foreign-going ships of the second class.*

Davits.

11. (1) A ship of this class shall, subject to the provision of Rule 46 (1) be provided, in accordance with its length, with the number of sets of davits specified in Column A of the Table in Appendix I.

Provided that the local Government may, where it appears to them necessary, having regard to the height at which the boats are carried above the centre of the load line disc, and to the other circumstances of the case, require a ship of this class to carry in lieu of, or in addition to, davits, some other approved form of launching appliances, or such arrangements for launching boats as may be, in their opinion, effective.

Lifeboats.

(2) (*a*) Ships of this class launched before the 1st January 1927 shall carry lifeboats, of which at least one shall be a motor boat, in such number and of such aggregate capacity as shall be sufficient to accommodate fifty per cent. and in the case of ships launched on or after the 1st January 1927, seventy-five per cent. of the total number of persons which is carried or which the ship is certified to carry, whichever number is the greater.

(*b*) Each set of davits shall have a lifeboat of class I attached to it, and of these lifeboats at least the minimum number specified in column B of the Table in Appendix I shall be open boats. The minimum aggregate cubic capacity of the lifeboats to be attached to the davits shall be in accordance with the scale specified in Column D of the Table in Appendix I.

(*c*) Any additional lifeboats which may be required to make up the total lifeboat accommodation required by subsection (2) (*a*) of this Rule, may be boats of Class I or Class II.

Buoyant apparatus.

12. If the lifeboats carried do not provide sufficient accommodation for the total number of persons which is carried, or which the ship is certified to carry, whichever number is the greater approved buoyant apparatus shall be carried sufficient for those persons for whom accommodation is not provided in lifeboats.

Exemptions in case of specified voyages.

13. Notwithstanding anything contained in Rules 11 (2) (*a*) and 12 the master or owner of a ship of this class may carry on any voyage fewer lifeboats and approved buoyant apparatus than will provide sufficient accommodation for all the persons for which the ship is certified, if he declares before the Port Officer at the time of clearance that the lifeboats and approved buoyant apparatus actually carried will be sufficient to accommodate all person who will be carried at any time during the voyage to the Red Sea or the Persian Gulf, as the case may be, and also during he voyage back to British India.

14. The provisions for the carrying of lifebuoys and lifejackets on ships of this class shall be the same as those prescribed in Rules 9 and 10 for foreign-going ships of the first class.

Lifebuoys and lifejackets.

C.—*Home-trade ships of the first class.*

15. (1) A ship of this class shall, subject to the provisions of Rule 46(1), be provided, in accordance with its length, with the number of sets of davits specified in Column A of the Table in Appendix I.

Davits.

(2) (*a*) Ships of this class launched before the 1st January 1927 shall carry lifeboats, of which at least one shall be a motor boat, in such number and of such aggregate capacity as shall be sufficient to accommodate twenty-five per cent., and in the case of ships launched on or after the 1st January 1927 forty per cent. of the total number of persons which is carried, or which the ship is certified to carry, whichever number is the greater.

Lifeboats.

(*b*) Each set of davits shall have a lifeboat attached to it, and of these lifeboats at least the minimum number specified in column B of the Table in Appendix I shall be open boats. The minimum aggregate cubic capacity of the lifeboats to be attached to the davits shall be in accordance with the scale specified in Column D of the Table in Appendix I.

16. If the lifeboats carried do not provide sufficient accommodation, on ships launched before the 1st January 1927, for fifty per cent., and on ships launched on or after the 1st January 1927 for eighty percent., of the total number of persons which is carried, or which the ship is certified to carry, whichever number is the greater, approved buoyant apparatus shall be carried so that they, together with the lifeboats, shall provide sufficient accommodation for those numbers.

Buoyant apparatus.

17. A ship of this class shall carry at least ten approved lifebuoys together with an approved lifejacket for each person on board.

Lifebuoys and lifejackets.

D.—*Home trade ships of the second class.*

Davits.

18. (1) A ship of this class shall, subject to the provisions of Rule 46 (1), be provided, in accordance with its length, with the number of sets of davits specified in Column A of the Table in Appendix I.

Lifeboats.

(2) (*a*) Ships of this class launched before the 1st January 1927 shall carry lifeboats, of which at least one shall be a motor boat, in such number and of such aggregate capacity as shall be sufficient to accommodate twenty per cent., and in the case of ships launched on or after the 1st January 1927, thirty per cent., of the total number of persons which is carried or which the ship is certified to carry, whichever number is the greater.

(*b*) Each set of davits shall have a lifeboat attached to it, and of these lifeboats at least the minimum number specified in Column B of the Table in Appendix I shall be open boats. The minimum aggregate cubic capacity of the lifeboats to be attached to the davits shall be in accordance with the scale specified in Column D of the Table in Appendix I.

Buoyant apparatus.

19. If the lifeboats carried do not provide sufficient accommodation, on ships launched before the 1st January 1927, for thirty-five per cent., and on ships launched after the 1st January 1927, for sixty per cent., of the total number of persons which is carried or which the ship is certified to carry, whichever number is the greater, approved buoyant apparatus shall be carried so that they, together with the lifeboats, shall provide sufficient accommodation for those numbers.

Lifebuoys and life-jackets.

20. The provisions for the carrying of lifebuoys and life jackets on ships of this class shall be the same as those prescribed in Rule 17 for home-trade ships of the first class.

E.—*Home-trade ships of the third class.*

Davits.

21. (1) A ship of this class shall, subject to the provisions of Rule 46 (1), be provided, in accordance with its length, with the number of sets of davits specified in the Table in Appendix II.

Provided that no ship launched before the 1st January 1927 shall be required to have a number of sets of davits greater than the number of boats required to accommodate ten per cent., and in the case of ships launched after the 1st January 1927, fifteen per cent. of the total number of persons which is carried, or which the ship is certified to carry, whichever number is the greater.

Lifeboats.

(2) Each set of davits shall have a lifeboat attached to it.

Buoyant apparatus.

22. If the lifeboats carried do not provide sufficient accommodation, on ships launched before the 1st January 1927 for twenty per cent., and on ships launched after the 1st January 1927 for thirty per cent., of the total number of persons which is carried, or which the ship is certified to carry, whichever number is the greater, approved buoyant apparatus shall be carried so that they, together with the lifeboats, shall provide sufficient accommodation for those numbers.

Lifebuoys and life-jackets.

23. The provisions for the carrying of lifebuoys and life-jackets on ships of this class shall be the same as those prescribed in Rule 17 for home-trade ships of the first class.

F.—*Home-trade ships of the fourth class.*

Davits.

24. A ship of this class of 60 tons gross register or over shall be provided with a set of davits for each boat carried.

Provided that no ship shall be required to have a number of sets of davits greater than the number of boats, which need not necessarily be lifeboats, required to accommodate the total number of persons which is carried, or which the ship is certified to carry, whichever number is the greater.

Provided further that the local Government may, at their discretion, exempt any such ship from carrying a set or sets of davits, if they consider that the circumstances warrant such a course.

Lifebuoys.

25. A ship of this class shall carry at least two lifebuoys.

Lifejackets.

26. One approved lifejacket shall be carried for each person on board.

G.—*General.*

Power to accept alternatives.

27. The local Government shall have power, in general or in any particular case, to accept any boat, buoyant apparatus, other life-saving appliance or arrangement, in lieu of a life-saving appliance or arrangement required by these Rules, subject to such conditions as they may impose, if they are satisfied that under those conditions it will be as effective as the appliance or arrangement required by these Rules.

Provided that in the case of a foreign-going Passenger steamer launched on or after 1st January 1927, no life-saving appliance shall be accepted in lieu of a lifeboat required by these Rules, except some other approved type of lifeboat.

Classification of lifeboats.

28. For the purposes of these Rules boats are arranged in the following classes :—

CLASS 1.

A.—*Open lifeboats with internal buoyancy only.*

The buoyancy of a wooden boat of this type shall be provided by water-tight air-cases, the total volume of which shall be at least equal to one-tenth of the cubic capacity of the boat.

In the case of a metal boat an addition shall be made to the cubic capacity of the airtight compartments, so as to give it buoyancy equal to that of the wooden boat.

B.—*Open lifeboats with internal and external buoyancy.*

The internal buoyancy of a wooden boat of this type shall be provided by water-tight air-cases, the total volume of which shall be at least equal to seven and a half per cent. of the cubic capacity of the boat.

If the external buoyancy is of cork, its volume, for a wooden boat, shall not be less than thirty-three thousandths of the cubic capacity of the boat; if of any material other than cork, its volume and distribution shall be such that the buoyancy and stability of the boat are not less than that of a similar boat provided with external buoyancy of cork.

In the case of a metal boat an addition shall be made to the cubic capacity of the airtight compartments, so as to give it buoyancy equal to that of the wooden boat.

C.—*Pontoon lifeboats having a well deck and fixed watertight bulwarks.*

The area of the well deck of a boat of this type shall be at least thirty per cent. of the total deck area. The height of the well deck above the water line at all points shall be at least equal to one-half per cent. of the length of the boat, this height rising to one and a half per cent. of the length of the boat at the ends of the well.

The freeboard of a boat of this type shall be such as to provide for a reserve buoyancy of at least thirty-five per cent.

Class II.

A.—*Open lifeboats having the upper part of the side collapsible.*

A boat of this type shall be fitted both with watertight air-cases and with external buoyancy, the volume of which, for each person which the boat is able to accommodate, shall be at least equal to the following amounts :—

	Cubic feet.
Air cases	1.5
External buoyancy (if of cork)	0.2

The minimum freeboard of boats of this type is fixed in relation to their length ; it shall be measured vertically to the top of the solid hull at the side amidships from the water-level when the boat is loaded.

The freeboard in fresh water shall not be less than the following amounts :—

Length of the Boat in feet.	Minimum Freeboard in inches.
26	8
28	9
30	10

The freeboard of boats of intermediate lengths shall be found by interpolation.

B.—*Pontoon lifeboats having a well deck and collapsible bulwarks.*

All the conditions laid down for boats of Class IC shall be applied to boats of this type, which differ from those of Class IC only in regard to the bulwarks.

C.—*Pontoon lifeboats having a flush deck and collapsible bulwarks.*

The minimum freeboard of boats of this type is independent of their length and depends only upon their depth. The depth of the boat shall be measured vertically from the underside of the garboard strake to the top of the deck at the side amidships and the freeboard shall be measured from the top of the deck at the side amidships to the water level when the boat is loaded.

The freeboard in fresh water shall not be less than the following amounts, which are applicable without correction to boats having a mean sheer equal to three per cent. of their length :—

Depth of Boat in inches.	Minimum Freeboard in inches.
12	$2\frac{3}{4}$
18	$3\frac{3}{4}$
24	$5\frac{1}{8}$
30	$6\frac{1}{2}$

For intermediate depths the freeboard shall be obtained by interpolation.

If the sheer is less than the standard sheer defined above, the minimum freeboard shall be obtained by adding to the figures in the table one-seventh of the difference between the standard sheer and the actual mean sheer measured at the stem and stern post; no deduction shall be made from the freeboard on account of the sheer being greater than the standard sheer or on account of the camber of the deck.

Class III.

Open boats which have not the buoyancy required for lifeboats of Class I.

29. (1) A motor boat carried as part of the statutory life-saving appliances of a Native Passenger ship, shall comply with the following conditions :—

Motor boats.

(*a*) It shall comply with the requirements for a lifeboat of Class I, and proper appliances shall be provided for putting it into the water speedily.

(*b*) It shall be adequately provided with fuel, and kept so as to be at all times ready for use.

(2) A motor boat carried in compliance with Rule 6 (1),

(*a*) It shall be fitted with a searchlight or searchlights of a pattern approved by the local Government.

(*b*) It shall be fitted with an approved wireless telegraphy installation.

(3) In fixing the volume of the internal buoyancy and, where fitted, the external buoyancy, regard shall be had to the difference between the weight of the motor and its accessories, the searchlight and the wireless telegraphy installation and the weight of the additional persons which the boat could accommodate if the motor and its accessories, the searchlight and the wireless telegraphy installation were removed.

(4) Notwithstanding anything contained in the preceding sub-sections of this Rule (29), a lifeboat fitted with the

Fleming gear shall be accepted in lieu of a motor-boat, provided that it otherwise complies with the requirements specified in the said sub-sections.

Construction of life-boats.

30. (1) All boats shall be properly constructed, and shall be of such form and proportions that they shall have ample stability in a seaway and sufficient freeboard when loaded with their full complement of persons and equipment. They shall be fitted, and arranged to the satisfaction of the local Government.

(2) The structural strength of the boats shall be to the satisfaction of the local Government. In the case of ships launched on or after the 1st January 1927, the strength shall be sufficient to permit of the boats being safely lowered into the water with the full complement of persons and equipment on board.

Provided that this requirement shall not apply to any ship other than a foreign-going ship of the first or second class, where the height of the boat deck above the water line at the vessel's lightest seagoing draught does not exceed 15 feet.

Seating accommodation.

(3) In all open boats, all thwart and side seats shall be fitted as low in the boat as practicable, and shall provide seating accommodation for all persons the boat is deemed fit to carry, and bottom boards shall be fitted so that the thwarts shall not be more than 2 feet 9 inches above them.

Buoyancy.

(4) Internal buoyancy apparatus shall be constructed of copper or yellow metal of not less than 18 ounces to the superficial foot, or of other durable material, and in open boats of Class I may be placed along the sides or at the ends of the boat, but not in the bottom of the boat. External buoyancy apparatus may be of cork or of any other equally efficient approved material the use of rushes, cork shavings, loose granulated cork, or any other loose granulated substance, and the use of apparatus dependent upon inflation by air, is prohibited.

(5) Open lifeboats of Class I shall have a mean sheer at least equal to four per cent. of their length.

Sheer.

(6) Pontoon lifeboats may be built of wood or metal. If constructed of wood, they shall have the bottom and deck made of two thicknesses with textile material between; if of metal. they, shall be divided into watertight compartments with means of access to each compartment and shall be provided with at least two bilge pumps.

Pontoon lifeboats.

(7) All pontoon lifeboats shall be fitted with efficient means for quickly clearing the deck of water. The orifices for this purpose shall be such that the water cannot enter the boat through them when they are intermittently submerged. The number and size of the orifices shall be determined by the local Government for each type of boat by a special test.

For the purpose of this test :—

(*a*) The pontoon boat shall be loaded with a weight of iron equal to that of its complement of persons and equipment ;

(*b*) In the case of a boat 28 feet in length, two tons of water shall be cleared from the boat in a time not exceeding the following :—

Class	IC	..	60 seconds.
,,	IIB	..	60 ,,
,,	IIC	..	20 ,,

In the case of a boat having a length greater or less than 28 feet the weight of water to be cleared in the same time shall be for each type directly proportional to the length of the boat.

(8) No boat shall be accepted as a lifeboat the buoyancy of which depends upon the previous adjustment of one of the principal parts of the hull.

(9) All boats shall be fitted for the use of a steering oar.

Marking of life-boats.

(10) All boats shall be permanently marked to the satisfaction of the local Government in such a way as to indicate plainly their dimensions and the number of persons for which they are approved. Boats that have been properly marked need not be re-measured, unless there is reason to believe that the marks have been tampered with or are otherwise defective or improper.

Number of Persons.

31. (1) The number of persons which a lifeboat shall be deemed fit to carry shall be equal to the greatest whole number obtained by dividing the capacity of the boat in cubic feet, or the surface of the boat in square feet, as the case may be (calculated as provided by Rules 32 and 33), by the standard unit of capacity or unit of surface, defined below.

(2) The cubic capacity in feet of a boat in which the number of persons is determined by the surface shall be assumed to be ten times the number of persons which the boat is authorised to carry.

(3) The standard units of capacity and surface are as follows :—

Units of Capacity.	Cubic Feet.
Class IA.	10
Class IB.	9
Class III	10

Units of Surface.	Square Feet.
Class IIA.	$3\frac{1}{2}$
Class IIC.	
Class IC.	$3\frac{1}{4}$
Class IIB.	

(4) The local Governments may accept a smaller divisor for pontoon boats of Class IC and Class IIB, if they are satisfied after trial that the number of persons for whom there is seating accommodation in the boat in question is greater than the number obtained by applying the above divisor provided always that the divisor adopted in place of $3\frac{1}{4}$ shall never be less than 3.

(5) The number of persons obtained by the above rules shall be reduced :—

(*i*) If it is greater than the number of persons for which there is proper seating accommodation, the latter number being determined in such a way that the persons when seated do not interfere in any way with the use of the oars, or

(*ii*) If, in the case of boats other than open boats of Class I, the freeboard when the boat is fully loaded is less than the freeboard required by these Rules.

Test afloat.

(6) If the Government Surveyor is doubtful as to the number of persons any boat is fit to carry he may require the boat to be tested afloat with the intended number of persons on board.

(7) The local Government may limit the number of persons to be allowed in boats with very fine ends and in boats very full in form.

Children.

(8) Two children under the age of twelve years may be carried in place of one adult person.

Cubic capacity of Open Boats of Class I.

32. (1) In the case of an open boat of Class I the cubic capacity shall be determined by the following formula :—

$$\text{Capacity} = \frac{l}{12}(4A + 2B + 4C)$$

l denotes the *length* of the boat in feet from inside of the planking or planking at the stem to the corresponding point at the stern post, in the case of a boat with a square stern the length is measured to the inside of the transom.

A, B, C denote respectively the *areas of the cross-sections at the quarter* length forward, amidships, and the quarter length aft, which correspond to the three points

obtained by dividing into four equal parts (the areas corresponding to the two ends of the boat are considered negligible).

The areas *A*, *B*, *C*, shall be deemed to be given in square feet by the successive application of the following formula to each of the three cross sections :—

$$\text{Area} = \frac{h}{12}(a + 4b + 2c + 4d + e).$$

h denotes the *depth* measured in feet inside the planking or plating from the keel to the level of the gunwale, or, in certain cases, to a lower level, as determined hereafter.

a, *b*, *c*, *d*, *e* denote the horizontal *breadths* of the boat measured in feet to the inside of the planking at the upper and lower points of the depth and at the three points obtained by dividing *h* into four equal parts (*a* and *e* being the breadths at the extreme points and *e* at the middle point of (*h*).

(2) If the sheer of the gunwale measured at the two point, situated at a quarter of the length of the boat from the ends exceed 1 per cent. of the length of the boat, the depth employed in calculating the area of the cross-sections *A* or *C* shall be deemed to be the depth amidships *plus* 1 per cent. of the length of the boat.

(3) If the depth of the boat amidships exceeds 45 per cent. of the breadth, the depth employed in calculating the area of the midship cross-section *B* shall be deemed to be equal to 45 per cent. of the breadth, and the depth employed in calculating the areas of the quarter length sections *A* and *C* shall be obtained by increasing this figure by an amount equal to 1 per cent. of the length of the boat provided that in no case shall the depths employed in the calculation exceed the actual depths at these points.

(4) If the depth of the boat is greater than 4 feet the number of persons given by the application of these Rules shall be reduced in proportion to the ratio of 4 feet to the actual

depth, until the boat has been tested afloat with that number of persons on board, all wearing life jackets and the test has proved satisfactory.

(5) The cubic capacity of a boat may be assumed to be the product of the length the breadth and the depth multiplied by 0·6 in cases where it is clear that this formula does not give a greater capacity than that obtained by the above method. The dimensions shall then be measured in the following manner :—

Length : From the intersection of the outside of the planking with the stem to the corresponding point at the stern post or, in the case of a square sterned boat, to the after side of the transom.

Breadth : From the outside of the planking at the point where the breadth of the boat is greatest.

Depth : Amidships inside the planking from the keel to the level of the gunwale but the depth used in calculating the cubic capacity may not in any case exceed 45 per cent. of the breadth.

In all cases the shipowner shall have the right to require that the cubic capacity of the boat shall be determined by exact measurement.

(6) If the oars are pulled in rowlocks, the bottom of the rowlocks shall be considered as the gunwale in measuring the depth of the boat.

(7) The cubic capacity of a motor-boat shall be obtained from the gross capacity by deducting a volume equal to that occupied by the wireless telegraphy installation, the searchlight, the motor and its accessories.

Cubic capacity of motor boats.

33. In the case of boats of these types the surface in square feet shall be determined by the following formula :—

Deck area and capacity of Pontoon Boats and of Open Boats of Class II.

$$\text{Area} = 22b - (2a + 1{\cdot}5b + 4c + 1{\cdot}5d + 2e)$$

l denotes the *length* in feet from the inter section of the outside of the planking with the stem to the corresponding point at the stern post.

a, b, c, d, e denote the *horizontal breadths* in feet outside the planking at the points obtained by dividing *l* into four equal parts and sub-dividing the for *e* most and aftermost parts into two equal parts (*a* and *e* being the breadths at the extreme sub-divisions, *c* at the middle point of the length and *b* and *d* at the intermediate points).

Size of boats:

34, No. boat carried in compliance with these Rules shall have a capacity of less than 125 cubic feet.

Weight of persons.

35. In the tests prescribed by these Rules for determining the number of persons which a boat can accommodate each person shall be assumed to be an adult person wearing a life-jacket.

In verifications of freeboard the pontoon boats shall be loaded with a weight of at least 135 lbs. for each adult person that the pontoon boat is authorised to carry.

Appliances for lowering boats.

36. (1) The davits shall be of approved form and shall be suitably placed to the satisfaction of the local Government. They shall be fitted on one or more of the decks in such positions that the boats can be efficiently lowered from them, and shall be so spaced and placed that the boats can be swung out with facility. Davits shall not be fitted in the bows of a ship but they may be fitted in any other position in the ship, provided that the boats are not brought into dangerous proximity to a propeller at the time of launching.

(2) The davits, falls, blocks and all other gear required for lowering the boats shall be of sufficient strength to the satisfaction of the local Government. In the case of ships launched on or after the 1st January 1927, they shall be of such strength that the boats can be lowered safely with

the full complement of persons and equipment, the ship being assumed to have a list of 15 degrees ; provided that this requirement shall not apply to any ship other than a foreign-going ship of the first or second class, where the height of the boat deck above the water line at the vessel's lightest seagoing draught does not exceed 15 feet.

(3) In the case of ships launched on or after the 1st January 1927, the davits shall be fitted with gear of sufficient power to ensure that the boats can be turned out against the maximum list under which the lowering of the boats is possible, or the davits shall be of the quadrant or other such type as will ensure the above condition being fulfilled : provided that this requirement shall not apply to any ship other than a foreign-going ship of the first or second class, where the height of the boat deck above the water line at the vessel's lightest sea-going draught does not exceed 15 feet.

(4) The boats' falls shall be long enough to lower the boat into the water with safety when the vessel is light. Life-lines shall be fitted to the davit spans, and shall be long enough to reach to water when the vessel is light. Hooks shall not be attached to the lower tackle blocks.

(5) Means shall be provided for speedily, but not necessarily simultaneously or automatically, detaching the boats from the falls; the boats placed under davits shall be attached to the falls and kept ready for service : the points of attachment of the boats to the falls shall be sufficiently away from the ends of the boats to ensure their easily swung clear of the davits ; the boats' chocks shall be of such construction and arrangement as shall be satisfactory to the local Government.

(6) Where more boats than one are served by the same set of davits, arrangements shall be made to prevent the falls fouling when they are recovered, and, where more than two boats are served by the same set of davits, there shall be provided an approved appliance for lowering the boats in turn and rapidly.

(7) The local Government may accept in lieu of davits or sets of davits any other appliances, appliance or arrangements, which appear to them at least as effective as davits for placing the boats in the water.

Buoyant Apparatus.

37. Approved buoyant apparatus, whether buoyant deck seats, buoyant deck chairs or other buoyant apparatus, shall be deemed sufficient, so far as buoyancy is concerned, for a person or number of persons to be ascertained by dividing the number of pounds of iron which it is capable of supporting in fresh water by 32, and if the apparatus depends for its buoyancy on air shall not require to be inflated before use.

Such approved buoyant apparatus shall comply with the following conditions :—

(1) It shall be of approved material and construction.

(2) It shall be reversible.

(3) It shall be of such size, strength and weight that it can be handled without mechanical appliances and, if necessary, can be thrown from the vessel's deck on which it is stowed.

(4) The air-cases or equivalent buoyancy shall be placed as near as possible to the sides of the apparatus.

(5) It shall be marked in such a way as plainly to indicate that it is buoyant and the number of persons for which it is approved.

Stowage of Boats, Rafts, etc.

38. (1) All boats attached to davits and all boats stowed under boats attached to davits shall be stowed in such a way that—

(*a*) They can be launched in the shortest possible time ;

(*b*) They will not impede in any way the prompt handling of any other of the lifeboats attached to davits or stowed under boats attached to davits

or the buoyant apparatus carried under Rule 6, or the marshalling of the persons on board at the launching stations, or their embarkation;

(*c*) Even under conditions of list and trim unfavourable from the point of view of the handling of the boats as large a number of persons as possible can be embarked in them;

(*d*) Except as hereinafter provided, they shall be stowed as not to require lifting before being launched.

(2) With regard to the stowage of other additional lifeboats and buoyant apparatus the following provisions shall apply—

(*a*) They must not impede in any way the prompt handling of the lifeboats attached to davits or the additional boats stowed under boats attached to davits or the buoyant apparatus or the marshalling of the persons on board at the launching stations or their embarkation;

(*b*) The lifeboats may be stowed one above the other or they may subject to such conditions as the local Government may impose be fitted one within another, but where boats so fitted require lifting before being launched, they shall only be permitted if attached to davits operated by mechanical power appliances;

(*c*) The lifeboats may be stowed in rows across a deck, bridge or poop;

(*d*) As large a number of the boats as possible shall be capable of being launched on either side of the ship, either by means of approved appliances for transferring them from one side of the deck to the other, or by stowing in rows across the deck, or by some other equally satisfactory means;

(*e*) Means shall be provided to the satisfaction of the local Government for lowering the lifeboats into the water in the shortest possible time.

(3) Where a boat is stowed underneath another boat there shall be provided approved removable supports or other approved appliances, so as to secure that the weight of a boat is not unduly supported by the boat underneath it.

(4) Boats may only be stowed on more than one deck on condition that proper measures are taken to prevent the boats from a lower deck being fouled by those from a deck above.

(5) All buoyant apparatus shall be so stowed as to be readily available in case of emergency.

Equipment for boats and buoyant apparatus.

39 (1) Every boat which is carried by any ship shall be equipped as follows :—

(*a*) With the full single banked complement of oars and two spare oars, and a steering oar.

(*b*) With two plugs for each plug hole, attached with lanyards or chains, and one set and a half of thole pins or crutches, attached to the boat by sound lanyards. Plugs shall not be required where proper automatic valves are fitted.

(*c*) With a sea anchor, a bailer, a galvanised iron bucket, a rudder and a tiller, or yoke and yoke lines, a painter of sufficient length and a boat-hook. The rudder, the bailer, and the bucket shall be attached to the boat by sufficiently long lanyards and kept ready for use.

(*d*) With a vessel capable of holding one quart for each person that the boat is deemed fit to carry. This vessel shall be kept filled with fresh water, and provided with a dipper with lanyard.

(*e*) With two hatches, one to be kept in each end of the boat, and to be attached to the boat by a lanyard.

(*f*) With a line securely becketted round the outside of the boat.

(*g*) With an efficient lantern trimmed, with oil in its receiver sufficient to burn eight hours ; or with some other lantern or light at least as effective approved by the local Government.

(2) In addition to the equipment prescribed above, the boats in foreign-going ships shall be equipped as provided in paragraphs (*a*) to (*f*) inclusive, of this sub-section of this Rule. The boats in Home-trade ships shall be provided with the additional equipment specified in paragraphs (*d*), (*d*) and (*e*) of this sub-section of this Rule.

(*a*) With a mast or masts, and with at least one good sail and proper gear for each but this does not apply to an approved motor boat.

(*b*) With an efficient compass.

(*c*) With an air-tight case containing two pounds of biscuits for each persons for whom the boat is approved.

(*d*) With one gallon of vegetable or animal oil, and a vessel of approved pattern for distributing it on the water in rough weather. This vessel shall be capable of being attached to the sea anchor.

(*e*) With one dozen self-igniting red lights in a water-tight tin, and a box of suitable matches in a water-tight tin.

(*f*) With 1lb. of condensed milk for each person the boat is certified to carry.

(3) All buoyant apparatus carried by a foreign-going ship shall be equipped as follows :—

(*a*) With two paddles and one boathook or two paddles and boathooks combined attached to the buoyant apparatus by lanyards.

(*b*) A painter of sufficient length.

(*c*) A line securely becketted round the outside of the apparatus.

(*d*) A self-igniting light and two signal flares of approved pattern, the self-igniting light to be attached to the buoyant apparatus by lanyards of suitable length :

Provided that no buoyant apparatus, designed to support less than twenty-five persons the paddles, boathook and flares need not be carried.

(4) All buoyant apparatus carried by a Home-trade ship shall be provided with a suitable approved equipment.

(5) All boats and buoyant apparatus shall be fully equipped before the ship leaves harbour, and the equipment shall remain in the boat or buoyant apparatus throughout the voyage, while the ship is at sea or shall be stowed in some convenient place where it will be immediately available in case of emergency.

Side Ladders.

40. In all ships, approved rope ladders shall be carried in proportion to the number of davits fitted, namely, not less than one ladder for each two sets of davits, provided that no ship shall be required to carry more than 10 ladders. The ladders shall be of sufficient length to reach the water line at the vessel's lightest sea-going draught and shall be carried in such a manner as to be always available for use in embarking the persons in the boats or rafts.

Illumination.

41. On all foreign-going steamships in which the boat deck is more than 30 feet above the water provision shall be made for the illumination from the ship of the lifeboats when alongside and in process of or immediately after being launched.

Life-jackets.

42. An approved life-jacket shall mean a jacket of approved material and construction which is capable of floating in fresh water for 24 hours with 15 lbs. of iron suspended from it or any other approved appliance of equal buoyancy and capable of being fitted on the body. It shall be reversible and suitable both for adults and children. Life-jackets the buoyancy of which depends on air compartments are prohibited.

Lifebuoys.

43. (1) (*a*) An approved lifebuoy shall be of solid cork or other equivalent material. It shall be capable of floating in fresh water for at least 24 hours with 32 lbs. of iron suspended from it.

(*b*) Lifebuoys filled with rushes, cork shavings, granulated cork or any other lose granulated material or whose buoyancy depends upon air compartments requiring inflation are prohibited.

(2) All lifebuoys shall be fitted with beckets securely seized, and at least one on each side of the ship shall be fitted with a life-line at least 15 fathoms in length.

Position of Lifebuoys and Life-jackets

44. All lifebuoys and life-jackets shall be suitably placed to the satisfaction of the Government Surveyor and so as to be readily accessible to all persons on board and their position shall be plainly indicated so that it may be known to those for whom they are intended.

Lifebuoys shall always be capable of being rapidly cast loose and shall not be rigidly secured in any way.

Life-jackets may be stored either in battens over the passenger decks or in boxes under the charge of serangs as well as in the buoyant seats when these are used. The contents of the boxes should be clearly painted on them and illustrated notices in the vernacular should be posted up in different parts of the ship explaining to passengers where to find life-jackets and how to use them. In addition, their use should be demonstrated by the crew both during boat drills and periodically at other times.

Exemptions.

45. (1) Any boat which forms part of the equipment of a ship that was launched before the date of the promulgation of these rules and which has been inspected and approved by the Local Government before that date, may be accepted as equivalent to a lifeboat for a period of two years from that date, so long as it remains in good condition.

(2) Boats which were ordered before the date of the promulgation of these rules in order to complete the equipment of a ship, but which were not delivered in time to be inspected by the local Government before that date, may be accepted as equivalent to lifeboats for a period of two years from that date, so long as they remain in good condition.

Provided that such boats shall not be so accepted, unless—

(*a*) they have been inspected, where this has not already been done ;

(*b*) they would have complied with the requirements of the rules in force prior to the promulgation of these rules.

46. (1) If it appears to the Government Surveyor, on the application of the owner of any ship, that it is not practicable or reasonable to fit in that ship the number of sets of davits required by these rules, he may direct that one or more sets of davits may be dispensed with in that ship subject to such conditions if any as he may require :

Provided that, in the case of a foreign-going ship the number of davits fitted shall not be less than the minimum number of open boats of the first class except in the following case :—

When a ship has been granted a passenger certificate previous to the introduction ofthese rules the minimum number of sets of davits may, if the ship is between 245 feet and 460 feet in length, be one less, and if the ship is 460 feet or more in lenght, two less (one on each side of the ship) than the minimum number of open boats specified in Column B of the Table in Appendix I to these rules :

Provided further that in the case of a foreign-going ship the owner of the ship in question shall be required to prove, by a test made in the presence of a Government Surveyor, that all the boats can be launched in a time to be fixed by him. The conditions of this test shall be as follows :—

(*a*) the ship shall be upright and in smooth water ;

(*b*) the time shall be the time required from the beginning of the removal of the boatcovers, or any other operation necessary to prepare the boats for lowering, until the last boat or pontoon raft is afloat ;

(*c*) the number of men employed in the whole operation shall not exceed the total number of boat hands that will be carried on the vessel under normal service conditions ;

(*d*) each boat when being lowered shall have on board at least two men, and its full equipment as required by these rules.

(2) The Government Surveyor may in his discretion impose as a condition of such exemption as aforesaid in respect of a home-trade ship of the first or second class, launched before the introduction of these rules that the boats carried shall be of a required capacity greater than the minimum capacity prescribed in rule 34.

(3) If it appears to the local Government on the application of the owner of any ship that it is not practicable or reasonable in a particular case to require that pontoon lifeboats, made before the date of the promulgation of these rules and carried on ships of which the keel was laid on or before that date, shall have the minimum freeboard specified in these rules, or the bottom and deck made in two thicknesses with textile material between, the local Government may in their discretion dispense with full compliance with the rules in these respects until two years from that date subject to such conditions, if any, as the local Government may impose.

(4) If a small ship is unable to carry more than one boat, the local Government may in their discretion exempt that ship from carrying more than one, but whenever one boat only is carried there shall be proper provision to enable it to be placed readily in the water on either side of the ship.

(5) If it appears to the Government Surveyor that it is impracticable to carry the number of boats required by these rules the possible number (in the absence of large structural alterations) shall be found by measurement after taking into consideration the practicability of launching these boats in rough weather.

47. Boat's crews shall be carried in all ships to which these rules apply on the following scale, namely :—

Manning of lifeboats, etc.

28 feet boats over and under this length.	1 officer or petty officer and 4 men.
25 feet boats over and under 28 feet.	1 officer or petty officer and 3 men.
20 feet boats over and under 25 feet.	1 officer or petty officer and 2 men.
Under 20 feet..	2 men.

48. From a date to be notified by the Governor-General in Council each life-boat shall be in charge of a minimum number of life-boatmen holding certificates issued under the authority of the local Government concerned. In order to obtain the certificates, the men must prove that they have been trained in all the operations connected with the launching of life-boats and the use of oars ; that they are acquainted with the practical handling of the boats themselves ; and further that they are capable of understanding and answering the orders relative to life-boat service.

Life-boatmen.

49. A man capable of working the motor shall be assigned to each motor boat. The allocation of certificated life-boatmen to each boat and raft shall remain within the discretion of the master according to circumstances. The officer or petty officer placed in charge of each boat or set of rafts shall have a list of its crew and shall see that the men placed under his orders are acquainted with their several duties and stations.

Motormen.

The duty of seeing that the boats, pontoon-rafts and other life-saving appliances are at all times ready for use shall be assigned to one or more officers.

Musters and drills.

50 The muster list shall assign duties to the different members of the crew in connection with—

(*a*) the launching of the boats attached to davits;

(*b*) the preparation of the other boats;

(*c*) the equipment of the boats generally;

(*d*) the closing of the bulkhead doors, etc.;

(*e*) the mustering of the passengers.

It shall also assign to the members of the Steward's Department their several duties in relation to the passengers at a time of emergency. These duties shall include—

(*a*) warning the passengers;

(*b*) seeing that they are dressed and have put on their life-jackets in a proper manner;

(*c*) assembling the passengers;

(*d*) keeping order in the passages and on the stairways and generally controlling the movements of the passengers.

Muster-list.

51. The muster-list shall specify definite alarm signals for or calling all the crew to their boat and fire stations and shall give full particulars of these signals. Before the vessel sails, the Master shall draw up and exhibit the muster-list and the proper authority shall be satisfied that the muster-list has been prepared for the ship and posted in several parts of the ship and in particular in the crew's quarters.

Drill.

52. (1) In all ships to which these rules apply a boat drill and a water-tight door drill shall be held as soon as possible after leaving the original port of departure and at convenient intervals of not less than a week during the voyage. Such drills shall be recorded in the official log.

(2) In case of ship engaged in the home trade where the voyage is of less than one week's duration, one at least of each of these drills shall be held during each voyage, but in cases in which the voyage is such and of such short duration as to make compliance with these requirements impracticable, the local Government shall prescribe a suitable procedure for each class of restricted home trade passenger certificate issued.

(3) The Government Surveyor shall be satisfied in each case before the ship leaves port that a return has been devised and communicated to each officer of the ship for securing an efficient working of the boats. In all cases a police system shall be organised to the satisfaction of the Government Surveyor so as to secure obedience to orders and proper control and guidance of all on board in times of emergency.

(4) In carrying out the boat and water-tight door drills the crew will, when practicable, drill in their life-jackets and arrangements shall be made when possible for passengers to see the crew putting their life-jackets on. Entries in the official log shall state whether and when this has been done.

Emergency boat.

53. In all ships which are required under these rules to carry two or more boats, an emergency boat shall be carried slung out and ready for action every night except in the case of such classes of restricted home trade voyage as may be specially exempted from the requirements of this rule by the local Government.

Boat-decks.

54. Special boat-decks shall be kept entirely clear of passengers, and in the case of bridgedecks and hoop decks, which are utilized for carrying passengers as well as boats and rafts, a space

sufficient for the working of the boats and rafts shall be railed off.

55. (1) No boats, or buoyant-seats the whole of which cannot be efficiently put into the water in one hour shall be deemed to form part of the equipment required in these respects for any vessel.

Time allowed for launching.

(2) The equipment of boats and buoyant-seats of any vessels shall not be passed by the Government Surveyor as satisfying these rules unless the whole of it can be efficiently placed in the water in one hour.

APPENDIX I.

Table showing the minimum number of sets of davits and the minimum number of open boats required to be provided in Foreign-going Ships of the first and second classes and Home trade ships of the first and second classes and the minimum aggregate cubic capacity of life-boats to be carried in Foreign-going ships of the first and second classes and Home trade ships of the first class.

Registered length of the ship.				*(A) Minimum number of sets of davits.	*(B) Minimum number of open boats. Class I.	(C) Minimum aggregate cubic capacity of life-boats in feet for foreign-going ships of the first class.	†(D) Minimum aggregate cubic capacity of life-boats in feet for foreign-going ships of the second class and home trade ships of the first and second classes.
Feet.		Feet.					
100 and under		120	..	2	2	980	400
120	,,	140	..	2	2	1,220	600
140	,,	160	..	2	2	1,550	855
160	,,	175	..	3	3	1,880	1,150
175	,,	190	..	3	3	2,390	1,300
190	,,	205	..	4	4	2,740	1,450
205	,,	220	..	4	4	3,380	1,600
220	,,	230	..	5	4	3,900	1,850
230	,,	245	..	5	4	4,560	

Registered length of the ship.			*(A) Minimum number of sets of davits.	*(B) Minimum number of open boats. Class I.	(C) Minimum aggregate cubic capacity of life-boats in feet for foreign-going ships of the first class.	†(D) Minimum aggregate cubic capacity of life boats in feet for foreign-going shops of the second class and the home-trade ships of the first and second classes.
Feet.		Feet.				
245 and under		255	6	5	5,100	2,350
255	,,	270	6	5	5,640	
270	,,	285	7	5	6,190	3,000
285	,,	300	7	5	6,930	
300	,,	315	8	6	7,550	3,750
315	,,	330	8	6	8,299	
330	,,	350	9	7	9,000	4,400
350	,,	370	10	7	9,630	
370	,,	390	10	7	10,650	5,100
390	,,	410	10	7	11,700	
410	,,	435	12	9	13,060	6,000
435	,,	460	12	9	14,430	
460	,,	490	14	10	15,920	....
490	,,	520	14	10	17,310	....
520	,,	550	16	12	18,720	....
550	,,	580	16	12	20,350	....
580	,,	610	18	13	21,900	....
610	,,	640	18	13	23,700	....
640	,,	670	20	14	25,350	....
670	,,	700	20	14	27,050	....
700	,,	730	22	15	28,560	....
730	,,	760	22	15	30,180	....
760	,,	790	24	17	32,100	....
790	,,	820	24	17	34,350	....
820	,,	855	26	18	36,450	....
855	,,	890	26	18	38,750	....
890	,,	925	28	19	41,000	....
925	,,	960	28	19	43,880	....
960	,,	995	30	20	46,350	....
995	,,	1,030	30	20	48,750	....

*When the length of ship exceeds 1,030 feet the Government Surveyor shall prescribe the minimum number of sets of davits and the minimum number of open boats.

† When the length of the ship is under 100 feet or over 460 feet, the Government Surveyor shall prescribe the cubic capacity of the lifeboats to be carried.

APPENDIX II.

Table showing the minimum number of sets of davits required to be provided in Home-trade Ships of the third class.

Registered length of the ship.	Minimum number of sets of davits.
Under 180 feet	2
180 feet and under 210 feet	3
210 „ „ 240 „	4
240 „ „ 270 „	5
270 „ „ 300 „	6
300 „ „ 330 „	7
330 „ „ 360 „	8

In the case of a ship of over 360 feet the number of sets of davits to be provided shall be prescribed by the Government Surveyor.

No. 56/300 *of the 7th January* 1926.

From the Chamber to the Government of Bombay, General Department.

I have the honour to acknowledge receipt of your letter, No. 3082/14886/C. of the 31st October 1925, enquiring whether the Chamber has any alterations to suggest in regard to the Resolution issued by the Government of India, Department of Commerce, No. 102-S, dated 24th October 1925, publishing a draft of certain rules regulating the carriage of boats and life saving appliances on Native Passenger Ships. At the outset I am to express regret that owing to the intricate nature and far-reaching effect of the proposed rules and the short time available for their consideration it was not possible for my Committee to submit their criticisms by the 15th December as requested by Government.

2. My Committee keenly appreciate the necessity for supporting all reasonable precautions for the safeguarding of life at sea but they submit that the proposal now made by the Government of India go beyond the reasonable requirements

of the traffic to which they apply. This traffic is mainly conducted within a short distance of land and what the users of the shipping in question require is a low fare combined with reasonable security in addition to reasonable comfort.

3. In perusing the Draft Rules, the chief feature appears to my Committee to consist in an extravagant increase in the number of life boats and buoyant apparatus required to be carried, and in framing their views they have in the first place endeavoured to estimate to what extent this increase is justified, and if so, whether the class of Indian passenger which usually travels as deck passengers could bear the increased fare which would naturally accrue owing to the large increase of costs in the running of Native Passenger Vessels.

4. My Committee presume that the present legislation had its origin in the recommendations of the Committee which sat shortly after the "Titanic" disaster—a disaster which has given rise to much legislation as regards improvements in ship construction and equipment widely characterised in the public press at home as being hasty. It is obvious moreover that the conditions under which the "Titanic" was navigated and lost are entirely dissimilar to the conditions which prevail in Indian waters.

5. The perils of the sea which involve risk of life, fall under one or more of the following categories :—

(1) Navigation of ice strewn waters.

(2) Fogs or thick weather.

(3) Collisions with other vessels.

(4) Fire on board.

(5) Stranding due to various causes.

(6) Unseaworthiness.

(7) Carriage of dangerous cargoes such as grain in bulk.

(8) Extraordinary weather.

Discussing these in the order named, the first does not exist in Indian waters. The second is negligible as compared with the fogs in the North Atlantic and in home waters, and thick weather is as a rule only found during the S. W. monsoon when the deck passenger traffic is at its lowest ebb. The third, that of collision, is liable to occur in the rivers such as the Hoogli and the Shatt-el-Arab, or in the approaches to Rangoon and Chittagong, but hardly around the Indian coasting routes from Aden to Singapore. As regards the fourth, fire, the risk has been reduced to a minimum by the prohibition of the carriage of dangerous cargoes on Native Passenger Ships. Regarding the fifth, stranding, the risk no doubt is present, but accidents of this nature are more often attended by embarrassment to the Shipmaster and inconvenience to the passengers rather than by risk to the lives of passengers. The sixth, unseaworthiness, does not require discussing owing to the fact that every passenger vessel must undergo an annual Government survey of hull, machinery and life saving appliances. The seventh, carriage of grain in bulk, also does not require considering inasmuch as all grain to and from India is carried in bags. The eight, extraordinary weather, such as cyclones, undoubtedly exists, but in case of accidents in such weather boats and buoyant apparatus would avail little for purposes of saving life. The risk attending passenger vessels in heavy weather is greatly reduced owing to the fact that Native Passenger vessels carry a much greater freeboard than the vessels' load line certificates shew, thereby providing a large reserve of buoyancy.

6. Taking all these points into consideration, my Committee submit that, as regards risks of the sea in Indian coastal waters from Aden to Singapore, Indian waters stand in a class by themselves, and legislation for vessels navigating these waters should not automatically follow the lines of legislation devised for vessels that trade in more Northern or Southern zones where the risks at sea are much greater. In support of this contention I am to say, that to the best of my Committee's recollection, no instance has occurred whereby a single life has been lost around the Indian coast owing to insufficient life saving appliances on boardship.

7. With reference to the large number of boats required I am to submit that the housing of sufficient boats to comply with the requirements of the Foreign and Home Trade voyages would be impossible in some cases from a structural, and in other cases, from a stability, point of view. Within the last two years large passenger carrying vessels have been built for the Indian trade embodying all Board of Trade and Indian Government requirements with the latest efficient patent davit equipment for the lowering of life boats for life saving purposes. Should the proposed draft rules become operative, vessels such as these would become obsolete. Here I am to point out the undesirability and also the futility of providing a multiplicity of boats in vessels carrying a class of passengers who in the event of accident would be peculiarly liable to panic. The provision of more boats than could be handled under these circumstances would in the opinion of my Committee jeopardise rather than safeguard life.

8. Indian deck passengers are a class by themselves and it is of the greatest importance that they should be able to travel cheaply and in order to allow of this, fares are kept as low as possible. It is hardly necessary to point out that the present is the most inopportune time that could be selected for saddling shipping Firms with the enormous and extravagant costs plus higher running costs which would be imposed upon them should these rules ever become operative, not to speak of the losses involved through a certain percentage of vessels becoming practically obsolete as passenger carriers.

9. With reference to the manning of life boats as laid down in these Rules, my Committee consider that it would be impossible in the majority of ships to carry a sufficient number of men to man the boats as per scale laid down. Any extra crew means structural alterations and additions for housing them, the cost of which plus the wages of the extra crew will tend to make deck passenger fares soar still higher.

10. My Committee are of opinion that due allowance has not been made in the draft rules for the fact that Wireless Telegraphy is now universal around the Indian coast both on passenger and non-passenger vessels. The geographical position of the Indian Seas does not allow vessels to shorten direct

distances from Port to Port as is done in High Northern and Southern latitudes, consequently vessels voyaging outwards and inwards on the various runs generally pass in sight of one another and are thus more conveniently situated for the purpose of giving aid to vessels in distress than are vessels voyaging across the Atlantic or running the easting down in Southern altitudes.

11. Adverting to the classification of ships and with reference to foreign-going ships of the 1st class, I am to submit that the words "and for the purposes of these rules no vessel shall be deemed foreign-going until such time as the vessel is about to leave her last port of call in British India, Burma, Ceylon, Federated Malay States and Straits Settlements" should be added to Rule 3 (1); and with reference to foreign-going ship of the 2nd class in which under Rule 3 (2) are included steamships voyaging to or from ports in India or Burma from or to ports on the Red Sea or Persian Gulf only, I am to submit that in lieu of the words "Persian Gulf only" the words "Persian Gulf direct on a voyage exceeding seventy-two hours" should be substituted in order to include a voyage from Bombay to Busrah, distant 1,580 miles and roughly six days at sea from the port of departure. The mail runs from Bombay *via* the Kathiawar coast (Karachi and coasting ports to Busrah) are in reality simply coasting voyages. The slow Gulf vessel being in port daily from the port of departure to the terminal port, and as these vessels are as a rule well within twenty miles of the land my Committee submit that the requirements for Persian Gulf coasting vessels should come under Home trade ships of the 2nd class.

12. With reference to the foregoing remarks and after due deliberation my Committee now submit the following suggestions:—

FOREIGN-GOING SHIPS OF THE 1ST CLASS.

For vessels launched before January 1st, 1927.

It is suggested that life-boat accommodation in so far as conditions allow be increased as much as possible. By conditions is meant that the stability of the vessel shall not be

endangered and that structural alterations and additions for the purpose of fitting additional davits in excess of the minimum number as per Appendix 1, Column A, and for the housing of boats shall not be demanded, also that the present life saving appliances which have up to date given adequate satisfaction be retained.

13. My Committee are prepared to agree to the minimum number of sets of davits as specified in Appendix 1, Column A.

14. They agree that buoyant apparatus be provided for the difference between the number of persons that the boats can accommodate and the full complement of persons that the vessel is certified to carry.

For vessels launched after January 1st, 1927.

15. My Committee suggest life-boats for 60 per cent. of the full complement of persons that the vessel is certified to carry, the remaining 40 per cent. to be provided for by means of buoyant apparatus.

16. The above suggestions are subject to my Committee's remarks with reference to classification, *viz.* that a vessel should not be deemed foreign-going until such time as the vessel is about to leave her last port of call in Home Trade Waters.

FOREIGN-GOING SHIPS OF THE 2ND CLASS.

For vessels launched before January 1st, 1927.

17. It is suggested that life-boat accommodation in so far as conditions allow be increased subject to my Committee's remarks with reference to ships of the 1st class, so that boat accommodation may not be brought to a higher percentage than 25% of the full complement of persons that the vessel is certified to carry.

18. That buoyant apparatus be provided for a further 25% of the full complement of persons that the vessel is certified to carry.

19. The foregoing suggestions are subject to the reclassification of foreign-going vessels of the 2nd class as recommended supra in connection with voyages to the Persian Gulf direct of over 72 hours duration.

For vessels launched after January 1st, 1927.

20. It is suggested that life-boats be carried for 35% of the full complement and buoyant apparatus for another 35% of the full complement of persons that the vessel is certified to carry.

HOME TRADE SHIPS OF THE 1ST CLASS.

For vessels launched before January 1st, 1927.

21. It is suggested that life-boat accommodation be provided as at present on board and that any additions be subject to the conditions suggested by my Committee for foreign-going ships of the 1st class and that, in addition to boat accommodation, sufficient buoyant apparatus be provided so that the boats plus buoyant apparatus will be capable of accommodating 50% of the full complement of persons the vessel is certified to carry.

For vessels launched after January 1st, 1927.

22. It is suggested that sufficient life-boat accommodation be provided to accommodate 25% of the full complement of persons the vessel is certified to carry and that one life-boat shall be fitted with Pleming Gear.

23. That in addition to one open life-boat of class 1, under each set of davits any other boat under the same sets of davits may be class 1, open or pontoon or pontoon of class 2 with collapsible bulwarks. The capacity of any boat shall not be less than 350 cubic feet. It is suggested that buoyant apparatus be provided for a further 30% of the full complement of persons the vessel is certified to carry.

HOME TRADE SHIPS OF THE 2ND CLASS.

For vessels launched before January 1st, 1927.

24. That life-boat accommodation be provided as at present on board and that any addition be subject to the conditions

suggested by my Committee for foreign-going ships of the 1st class and in addition to boat accommodation buoyant apparatus be provided so that life-boats plus buoyant apparatus shall be capable of accommodating 25 % of the full complement of persons the vessel is certified to carry.

For vessels launched after January 1st, 1927.

25. That sufficient life-boats be provided to accommodate 15% of the full complement of persons the vessel is certified to carry.

26. That in addition to one open life-boat of class 1 under each set of davits any other boats necessary under the same sets of davits may be class 1 open or pontoon or pontoon of class 2 with collapsible bulwarks. The capacity of any boat carried not to be less than 300 cubic feet. It is also suggested that buoyant apparatus be provided for a further 15% of the full complement of persons the vessel is certified to carry.

HOME TRADE SHIPS OF THE 3RD CLASS.

For vessels launched before January 1st, 1927.

27. That life-boat accommodation be provided as at present on board and that in addition buoyant apparatus shall be provided in order that boats plus buoyant apparatus shall be capable of accommodating 15% of the full complement of persons the vessel is certified to carry.

For vessels launched after January 1st, 1927.

28. The life-boat accommodation be provided to accommodate 10% of the full complement of persons the vessel is certified to carry.

29. The scheduled number of sets of davits to be as laid down in Appendix 1, column A, and each set of davits to have an open life-boat of class 1 ; no boat of which the cubic contents is less than 250 cubic feet to be carried. Buoyant apparatus to be provided for further 10% of the full complement of persons the vessel is certified to carry.

HOME TRADE SHIPS OF THE 4TH CLASS IN WHICH ARE INCLUDED SAILING SHIPS.

30. Regarding ships of this class, my Committee submit that the ruling is insufficiently defined and also, in their opinion, incomplete. Consequently they are unable to make any comments on it.

GENERAL.

31. My Committee agree to the rules governing the types of life-boats, equipment thereof and buoyant apparatus, provided the following suggestions are accepted :—

(1) Buoyant apparatus recognised and passed by the Board of Trade at Home shall be accepted by the Indian Government.

(2) That any buoyant apparatus certified to support less than 25 persons need not carry any equipment except a rope painter attached.

(3) That the life-boats at present on board which are up to present requirements and approved of by the Indian Government and passed by their Marine Surveyors be accepted for the period of the vessel's life so long as the boats are kept in a good and seaworthy condition.

32. Regarding the scale for boats crews in all ships to which these rules as drafted apply. I am to state that as the housing of life-boats to accommodate such a large percentage of persons in Foreign and Home Trade Vessels as laid down in the Draft Rules is quite impracticable, so also are the numbers of Officers and men required as per scale.

Should my Committee's suggestions be accepted with reference to the life-boat percentages required for Foreign-going and Home Trade Ships, then they agree that the manning scale as drafted is acceptable, provided that every man, British or foreign, from any district on the continent of India and signed on by the master in the vessel's articles be eligible for

a life-boatman's certificate. Owing to the peculiar conditions under which Indian seamen are recruited coupled with the fact that a superficial knowledge of the English language is essential in order to obtain a life-boatman's certificate my Committee submit that five years be given from the date of promulgation of the new rules before the provisions relating to certified life-boatmen be put into force.

INDIAN CARRIAGE OF GOODS BY SEA ACT.

ACT No. XXVI OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 21st September 1925.)

An Act to amend the law with respect to the Carriage of Goods by Sea.

WHEREAS at the International Conference on Maritime Law held at Brussels in October 1922, the delegates at the Conference, including the delegates representing His Majesty, agreed unanimously to recommend their respective Governments to adopt as the basis of a convention a draft convention for the unification of certain rules relating to bills of lading;

And whereas at a meeting held at Brussels in October 1923, the rules contained in the said draft convention were amended by the Committee appointed by the said Conference;

And whereas provision has been made by the Carriage of Goods by Sea Act, 1924, that the said rules as so amended and as set out with modification in the Schedule shall, subject to the provisions of that Act, have the force

14 and 15 Geo. V, c. 22.

of law with a view to establishing the responsibilities, liabilities, rights and immunities attaching to carriers under bills of lading;

And whereas it is expedient that like provision should be made in British India; It is hereby enacted as follows:—

Short title and extent.

1. (1) This Act may be called the Indian Carriage of Goods by Sea Act, 1925.

(2) It extends to the whole of British India.

Application of Rules.

2. Subject to the provisions of this Act, the rules set out in the Schedule (hereinafter referred to as "the Rules") shall have effect in relation to and in connection with the carriage of goods by sea in ships carrying goods from any port in British India to any other port whether in or outside British India.

Absolute warranty of seaworthiness not to be implied in contracts to which Rules apply.

3. There shall not be implied in any contract for the carriage of goods by sea to which the Rules apply any absolute undertaking by the carrier of the goods to provide a seaworthy ship.

Statement as to application of Rules to be included in bills of lading.

4. Every bill of lading, or similar document of title, issued in British India, which contains or is evidence of any contract to which the Rules apply, shall contain an express statement that it is to have effect subject to the provisions of the said Rules as applied by this Act.

Modification of Article VI of Rules in relation to goods carried in sailing ships and by prescribed routes.

5. Article VI of the Rules shall, in relation to—

(*a*) the carriage of goods by sea in sailing ships carrying goods from any port in British India to any other port whether in or outside British India, and

57 and 58 Vict., c. 60.

(*b*) the carriage of goods by sea in ships carrying goods from a port in British India notified in this behalf in the *Gazette of India* by the Governor-General in Council to a port in Ceylon specified in the said notification,

have effect as though the said Article referred to goods of any class instead of to particular goods and as though the proviso to the second paragraph of the said Article were omitted.

Modification of Rules 4 and 5 of Article III in relation to bulk cargoes.

6. Where under the custom of any trade the weight of any bulk cargo inserted in the bill of lading is a weight ascertained or accepted by a third party other than the carrier or the shipper and the fact that the weight is so ascertained or accepted is stated in the bill of lading, then, notwithstanding anything in the Rules, the bill of lading shall not be deemed to be *prima facie* evidence against the carrier of the receipt of goods of the weight so inserted in the bill of lading, and the accuracy thereof at the time of shipment shall not be deemed to have been guaranteed by the shipper.

Saving and operation.

7. (1) Nothing in this Act shall affect the operation of sections four hundred and forty-six to four hundred and fifty, both inclusive, five hundred and two, and five hundred and three of the Merchant Shipping Act, 1894, as amended by any subsequent enactment, or the operation of any other enactment for the time being in force limiting the liability of the owners of sea-going vessels.

(2) The Rules shall not by virtue of this Act apply to any contract for the carriage of goods by sea before such day, not being earlier than the first day of January, 1926, as the Governor-General in Council may, by notification in the *Gazette of India*, appoint, nor to any bill of lading or similar document of title issued, whether before or after such day as aforesaid, in pursuance of any such contract as aforesaid.

SCHEDULE.

Rules relating to Bills of Lading.

ARTICLE I.

Definitions.

In these Rules the following expressions have the meanings hereby assigned to them respectively, that is to say—

(*a*) "Carrier" includes the owner or the charterer who enters into a contract of carriage with a shipper:

(*b*) "Contract of carriage" applies only to contracts of carriage covered by a bill of lading or any similar document of title, in so far as such document relates to the carriage of goods by sea including any bill of lading or any similar document as aforesaid issued under or pursuant to a charter party from the moment at which such bill of lading or similar document of title regulates the relations between a carrier and a holder of the same:

(*c*) "Goods" includes goods, wares, merchandises, and articles of every kind whatsoever, except live animals and cargo which by the contract of carriage is stated as being carried on deck and is so carried:

(*d*) "Ship" means any vessel used for the carriage of goods by sea:

(*e*) "Carriage of goods" covers the period from the time when the goods are loaded on to the time when they are discharged from the ship.

ARTICLE II.

Risks.

Subject to the provisions of Article VI, under every contract of carriage of goods by sea the carrier, in relation to the loading, handling, stowage, carriage, custody, care, and discharge of such goods, shall be subject to the responsibilities and liabilities, and entitled to the rights and immunities hereinafter set forth.

ARTICLE III.

Responsibilities and Liabilities.

1. The carrier shall be bound, before and at the beginning of the voyage, to exercise due diligence to—

(*a*) make the ship seaworthy :

(*b*) properly man, equip, and supply the ship :

(*c*) make the holds, refrigerating and cool chambers, and all other parts of the ship in which goods are carried, fit and safe for their reception, carriage and preservation.

2. Subject to the provisions of Article IV, the carrier shall properly and carefully load, handle, stow, carry, keep, care for and discharge the goods carried.

3. After receiving the goods into his charge, the carrier, or the master or agent of the carrier, shall, on demand of the shipper, issue to the shipper a bill of lading showing among other things—

(*a*) The leading marks necessary for identification of the goods as the same are furnished in writing by the shipper before the loading of such goods starts, provided such marks are stamped or otherwise shown clearly upon the goods if uncovered, or on the cases or coverings in which such goods are contained, in such a manner as should ordinarily remain legible until the end of the voyage :

(*b*) Either the number of packages or pieces, or the quantity, or weight, as the case may be, as furnished in writing by the shipper :

(*c*) The apparent order and condition of the goods :

Provided that no carrier, master or agent of the carrier, shall be bound to state or show in the bill of lading any marks, number, quantity, or weight which he has reasonable ground for suspecting not accurately to represent the

goods actually received, or which he has had no reasonable means of checking.

4. Such a bill of lading shall be *prima facie* evidence of the receipt by the carrier of the goods as therein described in accordance with paragraph 3 (*a*), (*b*) and (*c*).

5. The shipper shall be deemed to have guaranteed to the carrier the accuracy at the time of shipment of the marks, number, quantity and weight, as furnished by him, and the shipper shall indemnify the carrier against all loss, damages and expenses arising or resulting from inaccuracies in such particulars. The right of the carrier to such indemnity shall in no way limit his responsibility and liability under the contract of carriage to any person other than the shipper.

6. Unless notice of loss or damage and the general nature of such loss or damage be given in writing to the carrier or his agent at the port of discharge before or at the time of the removal of the goods into the custody of the person entitled to delivery thereof under the contract of carriage, or, if the loss or damage be not apparent, within three days, such removal shall be *prima facie* evidence of the delivery by the carrier of the goods as described in the bill of lading.

The notice in writing need not be given if the state of the goods has at the time of their receipt been the subject of joint survey or inspection.

In any event the carrier and the ship shall be discharged from all liability in respect of loss or damage unless suit is brought within one year after delivery of the goods or the date when the goods should have been delivered.

In the case of any actual or apprehended loss or damage the carrier and the receiver shall give all reasonable facilities to each other for inspecting and tallying the goods.

7. After the goods are loaded the bill of lading to be issued by the carrier, master or agent of the carrier, to the shipper shall, if the shipper so demands, be a "shipped"

bill of lading, provided that, if the shipper shall have previously taken up any document of title to such goods, he shall surrender the same as against the issue of the "shipped" bill of lading, but at the option of the carrier, such document of title may be noted at the port of shipment by the carrier, master, or agent with the name or names of the ship or ships upon which the goods have been shipped and the date or dates of shipment, and when so noted the same shall for the purpose of this Article be deemed to constitute a "shipped" bill of lading.

8. Any clause, covenant or agreement in a contract of carriage relieving the carrier or the ship from liability for loss or damage to or in connection with goods arising from negligence, fault or failure in the duties and obligations provided in this Article or lessening such liability otherwise than as provided in these Rules, shall be null and void and of no effect.

A benefit of insurance or similar clause shall be deemed to be a clause relieving the carrier from liability.

ARTICLE IV.

Rights and Immunities.

1. Neither the carrier nor the ship shall be liable for loss or damage arising or resulting from unseaworthiness unless caused by want of due diligence on the part of the carrier to make the ship seaworthy, and to secure that the ship is properly manned, equipped and supplied, and to make the holds refrigerating and cool chambers and all other parts of the ship in which goods are carried fit and safe for their reception, carriage and preservation in accordance with the provisions of paragraph 1 of Article III.

Whenever loss or damage has resulted from unseaworthiness, the burden of proving the exercise of due diligence shall be on the carrier or other person claiming exemption under this section.

2. Neither the carrier nor the ship shall be responsible for loss or damage arising or resulting from—

(*a*) act, neglect, or default of the master, mariner, pilot, or the servants of the carrier in the navigation or in the management of the ship :

(*b*) fire, unless caused by the actual fault or privity of the carrier :

(*c*) perils, dangers and accidents of the sea or other navigable waters :

(*d*) act of God :

(*e*) act of war :

(*f*) act of public enemies :

(*g*) arrest or restraint of princes, rulers or people, or seizure under legal process :

(*h*) quarantine restriction :

(*i*) act or omission of the shipper or owner of the goods, his agent, or representative :

(*j*) strikes or lock-outs or stoppage or restraint of labour from whatever cause, whether partial or general :

(*k*) riots and civil commotions :

(*l*) saving or attempting to save life or property at sea :

(*m*) wastage in bulk or weight or any other loss or damage arising from inherent defect, quality, or vice of the goods :

(*n*) insufficiency of packing :

(*o*) insufficiency or inadequacy of marks :

(*p*) latent defects not discoverable by due diligence :

(*q*) any other cause arising without the actual fault or privity of the carrier, or without the fault or neglect of the agents or servants of the carrier, but the burden of proof shall be on the person

claiming the benefit of this exception to show that neither the actual fault or privity of the carrier nor the fault or neglect of the agents or servants of the carrier contributed to the loss or damage.

3. The shipper shall not be responsible for loss or damage sustained by the carrier or the ship arising or resulting from any cause without the act, fault or neglect of the shipper, agents or his servants.

4. Any deviation in saving or attempting to save life or property at sea, or any reasonable deviation shall not be deemed to be an infringement or breach of these Rules or of the contract of carriage, and the carrier shall not be liable for any loss or damage resulting therefrom.

5. Neither the carrier nor the ship shall in any event be or become liable for any loss or damage to or in connection with goods in an amount exceeding 100*l.* per package or unit, or the equivalent of that sum in other currency, unless the nature and value of such goods have been declared by the shipper before shipment and inserted in the bill of lading.

This declaration if embodied in the bill of lading shall be *prima facie* evidence, but shall not be binding or conclusive on the carrier.

By agreement between the carrier, master or agent of the carrier and the shipper another maximum amount than that mentioned in this paragraph may be fixed, provided that such maximum shall not be less than the figure above named.

Neither the carrier nor the ship shall be responsible in any event for loss or damage to or in connection with goods if the nature or value thereof has been knowingly mis-stated by the shipper in the bill of lading.

6. Goods of an inflammable, explosive or dangerous nature to the shipment whereof the carrier, master or agent of the carrier, has not consented, with knowledge of their nature and character, may at any time before discharge be

landed at any place or destroyed or rendered innocuous by the carrier without compensation, and the shipper of such goods shall be liable for all damages and expenses directly or indirectly arising out of or resulting from such shipment.

If any such goods shipped with such knowledge and consent shall become a danger to the ship or cargo, they may in like manner be landed at any place or destroyed or rendered innocuous by the carrier without liability on the part of the carrier except to general average, if any.

ARTICLE V.

Surrender of Rights and Immunities, and Increase of Responsibilities and Liabilities.

A carrier shall be at liberty to surrender in whole or in part all or any of his rights and immunities or to increase any of his responsibilities and liabilities under the Rules contained in any of these Articles, provided such surrender or increase shall be embodied in the bill of lading issued to the shipper.

The provisions of these Rules shall not be applicable to charter parties, but if bills of lading are issued in the case of a ship under a charter party they shall comply with the terms of these Rules. Nothing in these Rules shall be held to prevent the insertion in a bill of lading of any lawful provision regarding general average.

ARTICLE VI.

Special Conditions.

Notwithstanding the provisions of the preceding Articles, a carrier, master or agent of the carrier, and a shipper shall in regard to any particular goods be at liberty to enter into any agreement in any terms as to the responsibility and liability of the carrier for such goods, and as to the rights and immunities of the carrier in respect of such goods, or his obligation as to seaworthiness, so far as this stipulation is not contrary to public policy, or the care or diligence

of his servants or agents in regard to the loading, handling, stowage, carriage, custody, care, and discharge of the goods carried by sea, provided that in this case no bill of lading has been or shall be issued and that the terms agreed shall be embodied in a receipt which shall be a non-negotiable document and shall be marked as such.

Any agreement so entered into shall have full legal effect:

Provided that this Article shall not apply to ordinary commercial shipments made in the ordinary course of trade, but only to other shipments where the character or condition of the property to be carried or the circumstances, terms and conditions under which the carriage is to be performed, are such as reasonably to justify a special agreement.

Article VII.

Limitations on the Application of the Rules.

Nothing herein contained shall prevent a carrier or a shipper from entering into any agreement, stipulation, condition, reservation or exemption as to the responsibility and liability of the carrier or the ship for the loss or damage to or in connection with the custody and care and handling of goods prior to the loading on and subsequent to the discharge from the ship on which the goods are carried by sea.

Article VIII.

Limitation of Liability.

The provisions of these Rules shall not affect the rights and obligations of the carrier under any statute for the time being in force relating to the limitation of the liability of owners of sea-going vessels.

Article IX.

The monetary units mentioned in these Rules are to be taken to be gold value.

COAL GRADING BOARD RULES

DEPARTMENT OF COMMERCE.

Notification.

FOREIGN TRADE.

SIMLA, *the 19th December* 1925.

No. 47-T (57).—In exercise of the powers conferred by section 12 of the Coal Grading Board Act, 1925 (XXXI of 1925), the Governor-General in Council is pleased to make the following rules :—

Short title.

1. These rules may be called the Coal Grading Board Rules.

Definition.

2. In these rules—

"The Board" means the Coal Grading Board.

"The Act" means the Coal Grading Board Act, 1925.

Nominations in the first instance.

3. Nominations under section 3 of the Act shall in the first instance be made within a fortnight of the final publication of these rules in the *Gazette of India*.

Nominations to fill vacancies.

4. When a vacancy occurs in the case of a nominated member of the Board or at any time within two months of the date when such a vacancy will occur in the ordinary course of events, the President of the Board shall by notice in writing call upon the body concerned to nominate, within such time as may be specified in such notice, a person to fill the vacancy.

Term of office of members of the Board.

5. (1) Save as otherwise provided in these rules, a nominated member of the Board shall hold office for two years from the date of his nomination. He shall however be eligible for re-nomination.

(2) A member nominated to fill a casual vacancy or a member appointed by the Governor-General in Council on failure of any of the bodies mentioned in section 3 (1) (*b*) of the Act to make a nomination, shall hold office so long as the member whose place he fills would have been entitled to hold office if the vacancy had not occurred or the nomination had been made, as the case may be.

Resignation.

6. A member of the Board may resign his office by letter addressed to the President of the Board.

Absence from India.

7. (1) Before a member of the Board leaves India—

(*a*) he shall intimate to the President of the Board the date of his departure from and the date of his expected return to India, and

(*b*) if he intends to be absent from India for a longer period than two months he shall tender his resignation.

(2) If any member leaves India without taking either or the courses mentioned in sub-rule (1), he shall be deemed to have resigned with effect from the date of his departure from India.

Removal from the Board.

8. Any member shall be deemed to have vacated his seat on the Board—

(*a*) if he becomes bankrupt or insolvent or suspends payment or compounds with his creditors, or

(*b*) if he is convicted of any offence which is punishable under the Indian Penal Code and is under the provisions of the Criminal Procedure Code non-bailable, or

(*c*) if he is absent from meetings of the Board during a period of three consecutive calendar months without special leave of absence from the Board.

Time and place of meetings.

9. The Board shall meet at least once every calendar month and shall hold its meetings in Calcutta or at such other place as the President may think fit.

Power to call meetings.

10. The President of the Board may at any time call a meeting of the Board and shall do so if a requisition for that purpose is presented to him by three members of the Board.

Notice of meetings.

11. Seven clear days at least before any meeting of the Board notice of the time and place of the intended meeting, signed by the President, shall be left at or posted to the usual place of residence of every member of the Board:

Provided that in cases of urgency an emergent meeting may be summoned at any time by the President who shall inform members of the subject-matter for discussion and the reasons for which he considers it urgent. No ordinary business shall be introduced or transacted at an emergent meeting.

Presiding at meetings.

12. The Chief Mining Engineer to the Railway Board shall preside at every meeting at which he is present, and in his absence, the members present shall elect one of their number to preside over that meeting.

Quorum.

13. No business shall be transacted at a meeting of the Board unless there are present at least three members.

Powers and duties of the President.

14. The President of the Board shall be the principal executive officer of the Board and, in addition to the powers and duties conferred upon him by these rules shall—

(*a*) present all important papers and matters to the Board as early as practicable:

(*b*) issue orders as to the method of carrying out the decisions of the Board;

(*c*) sign or, subject to a resolution by the Board, authorise some other person to sign, cheques issued on behalf of the Board;

(*d*) grant, or, subject to a resolution by the Board authorise some other person to grant, receipts on behalf of the Board for all moneys received under the Act;

(*e*) maintain or cause some other persons to maintain an account of the receipts and expenditure of the Board;

(*f*) draft an annual report on the working of the Board; and

(*g*) present the annual report to the Board for approval and thereafter submit the report as approved to the Government of India.

Disposal of business.

15. All questions which the Board is required to take into consideration shall be referred to the members of the Board, either at meeting of the Board or by circulation of the papers:

Provided that when a question is referred by circulation of papers any member of the Board may require that the question be referred at a meeting, and thereupon such a reference shall be made to a meeting of the Board.

List of business.

16. (1) The President of the Board shall cause to be prepared and circulated among the members at least three days before a meeting of the Board a list of business to be disposed of at that meeting.

(2) No business not on the list shall be considered without the permission of the President.

Decision by majority.

17. (1) Every question at a meeting of the Board shall be decided by a majority of votes of the members present and voting on that question.

(2) In the case of an equal division of votes, the President shall have a second or casting vote.

Records of business.

18. The Secretary of the Board shall maintain a record of all business conducted by the Board and in particular shall maintain a specially bound register in which shall be entered full details regarding the grading of collieries and coal in respect of which a certificate is to be issued under section 4 (3) of the Act, and such entries shall be attested by the members of the Board present at the meeting at which the grade of that coal was determined.

Board's establishment.

19. (1) The Board shall, from time to time, fix the scale of establishment and the salaries and allowances of all officers and servants to be employed by it and require security in such instances and to such amount as it thinks fit.

(2) Subject to the scale of establishment fixed under sub-rule (1) the President shall have power to appoint, dismiss, grant leave to, fine, suspend or reduce any person in the service of the Board:

Provided that—

(*a*) no person shall be appointed to, or dismissed from, an office the salary of which is one hundred and fifty rupees or upwards without the sanction of the Board at a meeting;

(*b*) an appointment to an office of which the maximum salary exceeds rupees five hundred shall not be made without the previous sanction of the Government of India in the Commerce Department;

(*c*) the grant of leave, pay and allowances to permanent Government servants whose services have been lent or transferred to the Board shall be regulated according to the Fundamental Rules and rules issued by the Governor-General in Council thereunder. The pay and allowances of such

Government servants shall be defrayed in the first instance by the Governor-General in Council who shall be reimbursed by the Board for such payments in such manner and in such instalments as he may direct;

(*d*) the grant of leave, pay and allowances to officers and servants of the Board, who are not Government servants, shall be regulated by rules made by the Board;

(*e*) save with the previous sanction of the Government of India in the Commerce Department no travelling allowances shall be paid to any officer or servant of the Board in excess of the amount which would be admissible to a Government servant of the corresponding grade under the Supplementary Rules made by the Governor-General in Council under the Fundamental Rules.

Application for grade certificate.

20. Every application for a grade certificate made by a Colliery under section 4 (1) of the Act shall state the name of the Colliery, and the number and description of the seam or part of the seam for which the certificate is required. The Colliery shall also furnish such other information as may be required by the Board.

Procedure on application for grading certificates.

21. (1) On receipt of an application under Rule 20 and on payment of the fee prescribed under Rule 29 (*i*) the Board shall, whenever necessary, arrange for the inspection, and for analysis at the Alipore Test House, of the coal for which a grading certificate has been applied for.

(2) The method of taking samples shall be determined from time to time by the Board in such manner as to ensure that a representative sample of the seam or part of the seam for which the Grading Certificate is required is taken.

(3) In determining the grade of any coal, the Board shall take into consideration the report on the results of sampling, inspection and analysis.

Procedure in deciding objections.

22. Upon any objection being lodged under section 4 (2) of the Act and on payment of the fees prescribed under Rule 29 (*ii*) and (*iii*) the Board shall arrange to make a fresh inspection at the Colliery, to take a fresh sample and have made a fresh analysis of the coal, the grade of which is to be determined.

Form of Grading Certificate.

23. The certificate to be granted under section 4 (3) of the Act shall be prepared from the register prescribed in Rule 18 and shall be in the following form :—

INDIAN COAL GRADING BOARD.

Certificate of Grade of Coal.

Name of Colliery (in full).....

Name of Owner (in full)..... *Grade of Coal.*

Seam No. and description. .....

Seam..... .....

Seam..... .....

Secretary, Coal Grading Board.

Countersigned.....

Member, Coal Grading Board.

Date.....

Classification of graded coal.

24. Graded coals shall be classified as follows, subject to such adjustments as the Board may from time to time by resolution, decide :—

Low Volatile Coal.	*High Volatile Coal.*
Jharia (Barrakar Series)	Ranigunj Series.
Giridih.	Karanpura.
Karanpura.	
Bokaro.	

Selected Grade.

Up to, but not exceeding 13 per cent. ash and over 7,000 Calories.

Up to, but not exceeding 11 per cent. ash. Over 6,800 Calories.

Under 6 per cent. moisture.

Grade I.

Up to, but not exceeding 15 per cent. ash and over 6,500 Calories.

Up to, but not exceeding 13 per cent. ash. Over 6,300 Calories.

Under 9 per cent. moisture.

Grade II.

Up to, but not exceeding 18 per cent. ash and over 6,000 Calories.

Up to, but not exceeding 16 per cent. ash. Over 6,000 Calories.

Under 10 per cent. moisture.

Grade III.

Any coals in these Coal-Fields inferior to the above.

Maintenance of grading lists.

25. The Grade list required to be maintained by the Board under section 5 (1) of the Act shall be prepared from the register prescribed in Rule 18 and shall be in the following form :—

Name of Colliery.	Name of Owner.	Number or name of Seam.	Grade assigned to such coal.	(Any further particulars that the Board may consider necessary.)

Publication of grade lists.

26. The Board shall at such periods as they may decide, but at intervals of not more than three months, publish grade lists in the *Gazette of India*. A consolidated list shall also be similarly published, each year in the Gazette of the 1st week of January. Copies of all such lists shall be forwarded to the bodies by whom members of the Board are nominated and to all Chambers of Commerce in India, Burma, Singapore, Penang, Colombo and Aden.

Certificate of shipment.

27. Every application for a certificate of shipment under section 6 (1) of the Act shall state the name of the colliery at which and the quantities in which the coal for export is to be loaded. The Board shall arrange for the coal to be inspected both at the colliery and at the docks where it is to be shipped and, provided that it is satisfied with the quality and condition of the coal and in particular that the coal has been loaded without being mixed—either under ground or on the surface—with any other coals which are either not graded or graded in an inferior class, the Board shall, on completion of the shipment and on payment of the fee prescribed in Rule 29 (iv), issue a certificate in duplicate in the following form :—

INDIAN COAL GRADING BOARD.

Certificate of Shipment.

Grade of Coal shipped.

Report on a cargo of *Steam Rubble* Slack or Dust Coal loaded in S.S.....at No.....Berth, Kidderpore Docks, Calcutta, by Messrs.....Loading commenced at.....

hours on the.....and finished at.....

hours on the.....

Cargo carried as per Railway Weighment Figures.....

Cargo carried as per Surveyors Figures.....

Composition of cargo.	Total Number of Wagons. Tons. (Taken from Railway Weighment (Returns.)	Percentage from each colliery.
(*a*) Coal direct from wagons as per list attached* :—		
Colliery Seam		
" "		
" "		
" "		
" "		
(*b*) Coal from ground as per list attached* :—		
Colliery Seam		
" "		
" "		
" "		
" "		

*The list would give the individual wagon numbers loaded at each colliery.

Remarks as to condition of coal when loaded:

(*a*) From wagons.

(*b*) From ground.

Signed.....

Secretary, Grading Board.

Countersigned.....

Member, Grading Board.

Restrictions on preferential wagon supply.

28. Preference in the supply of wagons for forwarding coal for export from a graded colliery shall not be given under section 8 of the Act when the Governor-General in Council by notification in the *Gazette of India* declares that such preference cannot be given consistently with the interests of consumers in India.

29. The fees payable to the Board under the Act shall be as follows :— Table of Fees.

(*i*)	With each application under section 4 (1) of the Act for the determination of the grade of coal of any seam or part of a seam.	Rs. 120 per Seam.
(*ii*)	For each inspection of a colliery under section 4 (2) of the Act.	Rs. 100 per Seam.
(*iii*)	For each analysis of coal under section 4 (2) of the Act.	Rs. 20.
(*iv*)	For the grant of a certificate of shipment under section 6 of the Act.	One anna per ton of coal inspected at the port of shipment calculated on the survey quantities.

30. Each member of the Board shall be paid Rs. 32 for every meeting attended by him, subject to a maximum of Rs. 64 for any one calendar month. Remuneration of members.

31. When under section 7 of the Act, any member of the Board or any person authorised by the Board enters in or upon any colliery, storage bin, truck, vehicle, vessel or other place where there is coal for the purpose of inspecting, testing and taking samples of such coal, the officers and servants of the colliery so inspected or the officers and servants of any person engaged in or concerned with the export of the coal shall render such reasonable assistance in the work of inspection and taking samples as may be called for. Assistance to members of Board and authorised persons on inspection.

Deposit of monies received on behalf of the Board.

32. All monies received on behalf of the Board shall be deposited in the Imperial Bank of India to the credit of the Board, provided that the Board may, from time to time, authorise the retention in the charge of the President or any other person of such sum as it thinks fit as petty cash to meet contingent expenditure.

Audit and publication of accounts.

33. (1) The Board shall maintain accounts of all receipts and expenditure relating to each financial year.

(2) Such accounts shall be audited annually by auditors appointed in this behalf by the Governor-General in Council and such auditors may disallow any item which in their opinion has been spent otherwise than in accordance with the Act or these rules.

(3) If any item is so disallowed, an appeal from the disallowance shall lie to the Governor-General in Council whose decision shall be final.

(4) The audited statement of receipts and expenditure together with the annual report referred to in clause (*g*) of Rule 14 shall be submitted to the Governor-General in Council not later than July in each year.

(5) The report and an abstract statement of the receipts and expenditure shall be published in the *Gazette of India*.

(6) The accounts of receipts shall be shown under the following heads :—

(*a*) Monies received under section 4 (1) of the Act.

(*b*) Monies received under section 4 (2) of the Act.

(*c*) Monies received under section 6 (1) of the Act.

(*d*) Interest received from the investment of such monies as aforesaid.

The total receipts only shall be shown under each of the above heads and the opening balance, if any, shall also be stated.

(7) Accounts of expenditure shall be shown under the following heads :—

(*a*) Administration of Board.

(*b*) Inspection and analysis.

(*c*) Miscellaneous.

(8) The closing balance of the year shall be shown at the foot of the account on the expenditure side.

FUMIGATION OF IMPORTED AMERICAN COTTON.

GOVERNMENT OF INDIA,

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

No. 1493—Agriculture.

Notification.

DELHI, the 14*th November* 1925.

In exercise of the powers conferred by Sub-section (1) of Section 3 of the Destructive Insects and Pests Acts, 1914, (II of 1914), hereinafter referred to as the said Act, the Governor-General in Council is pleased to issue the following order for the purpose of regulating the import into British India of American cotton :—

1. In this order—

(*i*) "Cotton" includes all ginned cotton, whether baled or loose, but does not include cotton seed or unginned cotton.

(*ii*) "American cotton" means all cotton produced in any part of America.

2. On or after the 1st December 1925, American cotton shall not be imported into British India by means of the letter or sample post and shall not be imported by any other means

save through the port of Bombay between the first of November and the thirty-first of May in any year and subject to the following conditions :—

(*a*) On or before the departure of a ship carrying a consignment of American cotton for Bombay from the port from which the cotton is consigned the consignee shall ascertain the name of the ship, the probable date of its arrival in Bombay and the number of bales of American cotton contained in the consignment and shall furnish this information to the Collector of Customs, Bombay, as soon as possible and in any case not less than three weeks before the arrival of the ship ;

(*b*) On arrival at Bombay, the cotton shall be disinfected in such manner as shall be prescribed in rules made by the Government of Bombay under Section 5 of the said Act.

(*c*) Prior to landing the cotton the importer shall pay or agree to pay a sum at a rate fixed by the Governor-General in Council sufficient to cover the cost of fumigation.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Notification.

BOMBAY CASTLE, 26*th November* 1925.

No. 4388-24.—In exercise of the powers conferred by Section 5 of the Destructive Insects and Pests Act, 1914 (II of 1914), the Government of Bombay (Transferred Departments) is pleased to make the following rules for the detention and disinfection of American cotton, the fumigation of which is required by the notification of the Government of India in the Department of Education, Health and

Lands, No. 1493–Agri., dated the 14th November 1925, and of cotton which has been in contact or proximity thereto and for regulating the powers and duties of the fumigation authority, namely :—

(1) These rules may be called the Fumigation of American Cotton Rules, 1925. They will come into force from 1st December 1925.

(2) Except as provided in rule 5, no American cotton or any other cotton the fumigation of which is required by the notification of the Government of India in the Department of Education, Health and Lands, No. 1493–Agri., dated 14th November 1925, hereinafter called the said notification, or any other cotton which may have been in contact or proximity thereto shall be landed without fumigation. Such cotton shall, on arrival at Bombay, be fumigated with hydrocyanic acid gas. Fumigation shall be carried out by the Trustees of the Port of Bombay on behalf of Government. Such cotton shall be taken overside from the vessel into barges provided by the fumigation authority and shall be conveyed to the fumigation wharf or bunder in such barges, delivery being given at the fumigation wharf or bunder only after fumigation. The rate of discharge of cotton from vessels shall be so regulated as not to exceed the capacity of the barges provided for the purpose.

(3) Cotton other than American cotton which is imported into British India in a vessel carrying American cotton and loaded in the same hatch as any bale or bales of American cotton shall be deemed to have been in contact or proximity thereto and shall be subject to the restrictions and conditions specified in the said notification.

(4) For the purposes of these rules the fumigation authority shall be the Collector of Customs, Bombay, or such officer as he may appoint.

(5) Samples of American cotton imported by parcel post, or as ships' parcels not exceeding 20lbs. each in weight, shall be fumigated on arrival with hydrocyanic acid

gas, or such other fumigant as may be approved by the Governor-General in Council, at the Customs House.

(6) All cotton the fumigation of which is required by the said notification or under these rules shall be at the sole risk of the importer during landing, transhipment and fumigation and no liability for loss or damage due to fumigation shall attach to Government or its agents.

(7) Any breach of these rules shall be punishable with a fine which may extend to Rs. 1,000.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

No. 1560-Agri.

Notification.

DELHI, *the 26th November* 1925.

In exercise of the powers conferred by Sub-Section (1) of Section 3 of the Destructive Insects and Pests Act, 1914 (II of 1914) the Governor-General in Council is pleased to direct that the following amendment shall be made in the Order published with the Notification of the Government of India, Department of Education, Health and Lands, No. 1493-A, dated the 14th November 1925, namely :—

In clause (*a*) in paragraph 2 of the said Notification for the words " and in any case not less than three weeks before the arrival of the ship " the following shall be substituted, namely :—

" Save where the cotton is loaded for Bombay at a European port the ordinary length or voyage from which is less than 3 weeks, this information shall be furnished not less than 3 weeks before the arrival of the ship at Bombay."

No. 1561-Agri.

Notification.

DELHI, *the 26th November* 1925.

In pursuance of clause (*c*) in para 2 of the Notification of the Government of India, Department of Education, Health and Lands, No. 1493-A., dated the 14th November 1925, the Governor-General in Council is pleased to fix the rate at which the sum therein referred to is to be paid at Rs. 3-6-0 per bale, or in cases in which the importer has failed to furnish information in accord with clause (*a*) in para 2 of the said notification at Rs. 5-6-0 per bale. This rate shall cover the cost of fumigation including the cost of loading the cotton into the barge, conveyance to the fumigation wharf or bunder, unloading from the barge after fumigation and delivery at the bunder, but not including import wharfage, provided that the minimum fee for the fumigation of any consignment of cotton shall be Rs. 150.

2. In the case of samples of American cotton imported by parcel post or as ships parcels not exceeding 20 lbs. each in weight, the consignee shall pay a fee for fumigation of Rs. 2 for each parcel.

No. A/15-7/3594 of the 4th December 1925.

From Manager, Bombay Port Trust Docks, to all concerned.

I beg to enclose herewith copies of the following Notifications:

Government of India, No. 1493-Agri., dated 14th November 1925.

Government of Bombay, No. 4388-24, dated 26th November 1925.

Government of India, No. 1560-61, dated 26th November 1925.

wherein the general procedure to be followed and special charges leviable as the result of compulsory fumigation of American cotton are described.

For your further information, the following notes may prove of assistance :—

1. Government has provided two barges each of capacity for 200 bales of American cotton and capable of being rendered gas tight by means of fabric hatch covered.

2. With the approval of Government, the Trustees have come to an arrangement with Messrs. J. K. and Cooper Landing Company whereby this Firm has undertaken to provide further six barges with an aggregate capacity of 1,200 bales capable of being rendered gas tight and in addition lighters of any type sufficient for 1,600 bales. Thus, the gross fleet capacity as at present arranged is 3,200 bales. The two Government barges so far as their loading, discharge and towage is concerned will be operated by Messrs. J. K. and Cooper Landing Company.

3. The strength of this fleet was arrived at by Government, in consultation with the Trustees ; the importations of the last several years being taken as a basis for what must be a speculative estimate.

4. In order that adequate time may be available for setting aside as much of this fleet as may be necessary for fumigating and transporting American cotton from ship to Haji Bunder, the Government of India have incorporated clause 2 (*a*) in their Notification No. 1493-Agri., dated the 14th November 1925, as amended in their No. 1560, dated the 26th idem, and it is particularly requested that Shipping Companies will co-operate in furnishing the advance notice stipulated therein.

5. Ordinarily some or all of the eight gas-tight barges will be loaded at ship's side (either in the Docks or stream), towed to Haji Bunder, and after fumigation and de-gassing their contents will be landed at the special site towards

the North end of Haji Bunder which has been duly notified for the purpose by the Collector of Customs. The empty barges will then return to ship's side for fresh loads as may be required.

6. In the event of there being a greater importation at any one time than these eight barges can handle, the further fleet of capacity 1,600 bales will be called into use for transporting only, while the eight gas-tight barges will probably remain at Haji Bunder to be used as fumigating chambers receiving their charges of cotton from the transporting lighters.

7. By this means it is hoped that, unless importations far exceed estimates, Ship-owners will not have their vessels detained; but you will observe that in clause 2 of the Rules Government have provided that the rate of discharge shall in the event of congestion be regulated to the capacity of the fumigation fleet.

8. Fumigation and de-gassing will occupy from 36 to 48 hours, so that allowing for tidal delays and towage the round voyage of a barge will occupy about three days.

9. The Trustees and their Landing Contractors will be under no obligation to discharge American cotton on Sundays, Charter Party Holidays and between sunset and sunrise, and if they do at the written request of the ship's representatives accept discharges of American cotton on such occasions they will be entitled to be paid an additional charge of Rs. 1-8-0 per ton of cotton so discharged, and it will be a condition of such discharge that the Trustees and their Landing Contractors shall accept no liability whatsoever in respect of the cotton so discharged and that the discharge shall be at the sole risk and responsibility of the vessel. (This extra charge for lighterage on such occasions is understood to be a generally recognised practice in Bombay.)

10. As soon as the fumigated cotton has been landed at Haji Bunder, the Docks Department of the Trust will

take charge of it and will handle it as regards sorting, stacking and delivering and assume responsibility in the same manner as though it had been landed in the Docks.

11. Consignees will be required to submit full Customs, Port Trust and Ship-owners' documents and pay all charges prior to delivery as at the Docks; but for their greater convenience a small branch of the Docks cash offices will be located at the Bunder Department Revenue office situated at Brick Bunder where payments both in cash and through Personal Deposit Accounts will be permissible. It is further to be noted that the Customs Department will be represented at Haji Bunder.

12. For the purpose of calculating extra fees arising from delayed delivery by consignees, the Trustees' sanction may be anticipated empowering the fixation of Special Landing Dates later than those of importing vessels in the Docks, in which due allowance will be made for the unavoidable delays occasioned by transportation to and fumigation at Haji Bunder.

13. Apart from extra fees, if any, the "import wharfage" specified in Government Notification No. 1561, dated the 26th November 1925, will comprise the Docks import wharfage and the watching fees named in Sections I and X respectively of the Docks Scale of Rates plus Surtax.

14. For the information of consignees, it may be mentioned that on the special site at Haji Bunder a railway siding connected with the Port Trust Railway System exists so that direct loading for up-country will be available. Booking may be arranged at the Bombay Port Trust Railway "Stores Depot Station."

15. For any further information, application should be made to the Docks Manager.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

No. 76-Agri.

Notification.

DELHI, *the 14th January* 1926.

In exercise of the powers conferred by Sub-section (1) of Section 3 of the Destructive Insects and Pests Act, 1914 (II of 1914) the Governor-General in Council is pleased to direct that the following further amendment shall be made in the order published with the notification of the Government of India, Department of Education, Health and Lands, No. 1493-A., dated the 14th November 1925, namely:—

For clause (*a*) in paragraph 2 of the said notification, the following clause shall be substituted, namely:—

"(*a*) on or before the departure of a ship carrying a consignment of American cotton for Bombay from the port from which the cotton is consigned, the consignee shall ascertain the name of the ship, the probable date of its arrival in Bombay and the number of bales of American cotton contained in the consignment, and shall furnish this information to the Collector of Customs, Bombay, not less than three weeks before the arrival of the ship at Bombay; provided that where the cotton is loaded for Bombay at Port Said or at a European port the ordinary length of voyage from which is less than three weeks, it shall be sufficient to furnish the information not less than 10 days before the arrival of the ship."

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

No. 144-Agri.

Notification.

DELHI, *the 26th January* 1926.

In pursuance of clause (*c*) in paragraph 2 of the Notification of the Government of India, Department of Education, Health and Lands, No. 1493-A., dated the 14th November

1925, the Governor-General in Council is pleased to direct that the following amendment shall be made in the notification of the Government of India, Department of Education, Health and Lands, No. 1561-A., dated the 26th November 1925, namely :—

In paragraph 1 of the said notification for the words "but not including import wharfage" the following shall be substituted :—

"But not including Docks import charges as specified in the Bombay Port Trust Scale of Rates charged at the Docks."

AMENDMENT OF THE INDIAN LIMITATION ACT.

ACT No. XXX OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 23rd September 1925.)

An Act further to amend the Indian Limitation Act, 1908.

IX of 1908.

WHEREAS it is expedient further to amend the Indian Limitation Act, 1908, for the purposes hereinafter appearing; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Indian Limitation (Amendment) Act, 1925.

(2) It shall come into force on the first day of April, 1926.

IX of 1908.

Amendment of Article 5 of First Schedule to Act IX of 1908.

2. In the First Division of the First Schedule to the Indian Limitation Act, 1908 (hereinafter called the said Act),—

(*a*) after Article 4 the heading "*Part IV.—One year*" shall be inserted

(*b*) in Article 5—

(*i*) to the entry in the first column the following shall be added, namely :—

" where the provision of such summary procedure does not exclude the ordinary procedure in such suits and under Order XXXVII of the said Code; "

(*ii*) for the entry in the second column the entry " One year " shall be substituted ; and

(*c*) the heading " *Part IV.—One year* " after Article 5 shall be omitted.

Amendment of Article 159 of First Schedule to Act IX of 1908.

3. In the Third Division of the First Schedule to the said Act, in the entry in the first column of Article 159, after the figures and letter " 128 (2) (*f*) " the words and figures " or under Order XXXVII " shall be inserted.

WORKMEN'S COMPENSATION ACT.

STAMP DUTY ON INSURANCE POLICIES.

ACT No. XV OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 25th March 1925.*)

An Act further to amend the Indian Stamp Act, 1899.

WHEREAS it is expedient further to amend the Indian Stamp Act, 1899, for the purpose hereinafter appearing: It is hereby enacted as follows :— II of 1899.

Short title.

1. This Act may be called the Indian Stamp (Amendment) Act, 1925.

II of 1899.

2. In Article No. 47 in Schedule I to the Indian Stamp Act, 1899, after Division C, the following Division shall be inserted, namely :—

Amendment of Schedule I, Act II of 1890.

"CC.—INSURANCE BY WAY OF INDEMNITY against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923, for every Rs. 100 or part thereof payable as premium .. One anna."

COTTON GINNING AND PRESSING FACTORIES ACT.

ACT NO. XII OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 18th March 1925.)

An Act to provide for the better regulation of cotton ginning and cotton pressing factories.

WHEREAS it is expedient to provide for the better regulation of cotton ginning and cotton pressing Factories; It is hereby enacted as follows :—

1. (1) The Act may be called the Cotton Ginning and Pressing Factories Act, 1925.

Short title, extent and commencement.

(2) It extends to the whole of British India (except Burma) including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

2. In this Act, unless there is anything repugnant in the subject or context,—

Definitions.

(*a*) "bale" means any pressed package of cotton of whatever size or density ;

(*b*) "cotton" means ginned or unginned cotton, or cotton waste :

(*c*) " cotton ginning factory " means any place where cotton is ginned or where cotton fibre is separated from cotton seed by any process whatever involving the use of steam, water or other mechanical power or of electrical power ;

(*d*) " cotton pressing factory " means any factory as defined in the Indian Factories Act, 1911, in which cotton is pressed into bales ; XII of 1911.

(*e*) " cotton waste " means droppings, strippings, fly and other waste products of a cotton mill or of a cotton ginning factory or of a cotton pressing factory, but does not include yarn waste ;

(*f*) " Indian Central Cotton Committee " means the Indian Central Cotton Committee constituted under the Indian Cotton Cess Act, 1923, and includes any sub-committee appointed by it to perform any function of the Indian Central Cotton Committee under this Act ; and XIV of 1923.

(*g*) " occupier " includes a managing agent or other person authorised to represent the occupier ;

(*h*) " prescribed " means prescribed by or under rules made under this Act.

Maintenance of registers.

3. (1) The owner of every cotton ginning factory shall cause to be maintained at the factory in such form, if any, as may be prescribed, a ginning register containing a record of all cotton ginned in the factory and of the names of the persons for whom and the dates on which the cotton has been ginned and of the amount ginned for each person.

(2) The owner of every cotton pressing factory shall cause to be maintained at the factory in such form, if any, as may be prescribed, a press register containing a daily record of the number of bales pressed in the factory, the serial number of each bale, and the name of the person for whom it has been pressed.

(3) The owner or the person in charge of a cotton ginning or cotton pressing factory shall be bound to produce any ginning register or press register maintained under this section when required to do so by any person appointed by the Local Government in this behalf, and the owner or person in charge of any cotton pressing factory shall be bound to furnish to the Indian Central Cotton Committee, if so required by it in writing, a copy, certified as correct by the owner or person in charge of the factory, of the entry in any press register maintained at the factory relating to any specified bale.

(4) No register required to be maintained by this section shall be destroyed until after the expiration of three years from the date of the last entry therein.

(5) If—

(*a*) in any factory any register required by this section to be maintained is not maintained or is maintained in any form other than the form, if any, prescribed for the purpose, or

(*b*) any entry in any such register is proved to be false in any material particular, or

(*c*) any such register is destroyed before the expiration of the period referred to in sub-section (4),

the owner of the factory shall be punished with fine which may extend to fifty rupees or, if he has previously been convicted of any offence under this sub-section, to five hundred rupees.

(6) If the owner or the person in charge of any factory fails to produce any register, or to furnish a certified copy of any entry, when required to do so under sub-section (3), or furnishes a certified copy of an entry knowing or having reason to believe such copy to be false, he shall be punished with fine which may extend to fifty rupees or, if he has previously been convicted of any offence under this sub-section, to five hundred rupees.

4. (1) The owner of every cotton pressing factory shall cause every bale pressed in the factory to be marked in such manner as may be prescribed, before it is removed from the press-house, with a serial number and with the mark prescribed for the factory.

Marking of bales.

(2) If any bale is removed from the press-house of any cotton pressing factory, without having been marked as required by sub-section (1), the owner of the factory shall be punished with fine which may extend to fifty rupees.

5. (1) The owner of every cotton pressing factory shall submit to the prescribed authority, within such time and in such form as may be prescribed, weekly returns showing the total number of bales of cotton pressed during the preceding week and from the commencement of the season to the end of that week, and the approximate average net weight of the bales pressed in that week.

Returns.

(2) The Local Government shall compile from the weekly returns, and shall publish in such manner as the Governor-General in Council may direct, a statement showing the total number of bales pressed in the province during the week and from the commencement of the season to the end of the week, to which the returns relate :

Provided that the number of bales pressed in any individual factory shall not be published.

(3) If default is made in submitting any return as required by sub-section (1), the owner of the factory shall be punished with fine which may extend to fifty rupees.

(4) Where the owner of a cotton pressing factory has notified to the prescribed authority that the work of pressing bales in that factory has been suspended, it shall not be necessary for the owner to submit returns under sub-section (1) until such work has been resumed.

Explanation.—In this section "season" means the period notified in this behalf by the Local Government in the local official Gazette.

6. (1) No scales or weights shall be used in any cotton ginning or cotton pressing factory other than the scales or weights, if any, prescribed by the Local Government as standard for the district in which the factory is situated.

Scales and weights.

(2) If in any factory any scale or weight is used in contravention of the provisions of sub-section (1), the owner of the factory shall be punished with fine which may extend to fifty rupees, or, if he has been previously convicted of any offence under this sub-section, to five hundred rupees.

7. (1) Where the owner of a cotton ginning or pressing factory has leased the factory for a period of not less than one month, in the case of a cotton ginning factory or three months, in the case of a cotton pressing factory, and the lessor retains no interest in the management or profits of the factory and notice of the lease has been given by the lessor and the lessee to the prescribed authority, the lessee shall be deemed to be the owner of the factory, from the date of the notice and for the period of the continuance of the lease, for the purposes of section 3, in respect of the registers maintained or to be maintained from that date and for that period, and for the purposes of sections 4, 5 and 6.

Liability of lessee as owner.

(2) On the termination of the lease the lessee shall hand over to the lessor the registers maintained under section 3, and the lessor shall forthwith report to the prescribed authority any default of the lessee in complying with the provisions of this sub-section or in maintaining the registers in accordance with the provisions of section 3.

(3) If default is made in handing over any register or making any report as required by this section, the lessor or the lessee, as the case may be, shall be punished with fine which may extend to fifty rupees.

8. (1) On a transfer of the ownership of a cotton ginning or pressing factory, the transferor shall hand over to the transferee the registers maintained under section 3, and the transferee shall forthwith report to the

Liability on transfer of ownership.

prescribed authority any default of the transferor in complying with the provisions of this sub-section or in maintaining the registers in accordance with the provisions of section 3.

(2) If default is made in handing over any register or making any report as required by sub-section (1), the transferor or the transferee, as the case may be, shall be punished with fine which may extend to fifty rupees.

Structural requirements for factories.

9. (1) In the case of cotton ginning factories the construction of which is commenced after the commencement of this Act—

(*a*) gin-houses shall be provided with separate entrances and exits for the bringing in of unginned and the taking out of ginned cotton respectively, and

(*b*) the factories shall be constructed in accordance with plans and specifications approved by the prescribed authority :

Provided that nothing in this sub-section shall apply to any factory in which only roller gins are used where the number of such gins is not more than four.

(2) Within such period after the commencement of this Act as may be prescribed, the owner of every cotton pressing factory in which cotton is handled on the ground floor shall cause the press house to be paved or provided with other suitable flooring to the satisfaction of the prescribed authority.

(3) If the owner of any factory fails to comply with any provision of this section which is applicable to the factory, he shall be punished with fine which may extend to one hundred rupees.

(4) (*a*) Where the owner of a factory has been convicted under sub-section (3), the prescribed authority may serve on the owner of the factory an order in writing directing that such alterations shall be made in the factory, before a specified date as in the opinion of the said authority are necessary to secure compliance with the provisions of sub-section (1) or sub-section (2), as the case may be.

(*b*) Where the alterations are not made in accordance with the order served under clause (*a*) of this sub-section, the prescribed authority may serve on the owner and on the occupier, if any, of the factory an order in writing directing that the work of ginning or pressing cotton in such factory shall be suspended until the alterations have been made in accordance with the order served under clause (*a*) of this sub-section and the owner and the occupier, if any, shall be jointly and severally liable to fine which may extend to fifty rupees for each day, on which cotton is ginned or pressed in the factory in contravention of the order served under this clause.

Liability of officers of a company.

10. Where the person guilty of an offence under this Act is a company, every director, manager, secretary and other officer thereof who is knowingly a party to the default shall also be guilty of the like offence and liable to the like punishment.

Cognizance of offences.

11. (1) No prosecution under this Act shall be instituted except by or with the previous sanction of the District Magistrate or a Chief Presidency Magistrate or a Magistrate of the first class specially empowered in this behalf by the Local Government.

(2) No offence punishable under this Act shall be tried by any Court inferior to that of a Presidency Magistrate or of a Magistrate of the first class.

Power of the Governor-General in Council to make rules.

12. The Governor General in Council may make rules to provide for—

(*a*) the allotment of a special mark to be used by each pressing factory for the purpose of the marking of bales;

(*b*) the manner in which bales shall be marked; and

(*c*) the manner in which the weekly statements referred to in section 5 shall be published.

13. The Local Government may, by notification in the local official Gazette, make rules consistent with this Act to provide for all or any of the following matters, namely :—

Power of the Local Government to make rules.

(*a*) the forms in which registers, records and returns are to be maintained or submitted, and the inspection of records and registers ;

(*b*) the appointment of the authority to whom and the time within which the returns required by section 5 shall be made ;

(*c*) the weights and scales to be used in cotton ginning and cotton pressing factories in any district in the province, and the inspection of the same ;

(*d*) the appointment of authorities for the purposes of sections 7, 8 and 9 ;

(*e*) the manner of service of orders made under section 9 ;

(*f*) the powers of entry and inspection which may be exercised by District Magistrates or by any officer specially empowered in this behalf by the Local Government ;

(*g*) any other matter which is to be or may be prescribed or for which provision is necessary in order to carry out the purposes of this Act.

14. After the expiration of one year from the commencement of this Act, any person who has made a contract for the purchase of baled cotton may require that no bales other than bales marked in accordance with section 4 shall be supplied in fulfilment of such contract, and, if he does so require, no bale not so marked shall be tenderable in fulfilment of the contract :

Power to reject unmarked bales in fulfilment of contracts.

Provided that nothing in this section shall apply to a contract for the sale and delivery of cotton grown before, or less than one year after, the commencement of this Act.

15. No suit or other legal proceeding shall be instituted against any person in respect of anything which is in good faith done or intended to be done under this Act.

Protection for acts done under Act.

PROPOSED PROTECTION OF THE PAPER AND PAPER PULP INDUSTRIES.

Act No. XXV of 1925.

[Passed by the Indian Legislature.]

(*Received the assent of the Governor-General on the 21st September* 1925.)

An Act to provide for the fostering and development of the bamboo paper industry in British India.

Whereas it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well being of the community, to provide for the fostering and development of the industry of making paper from bamboo by increasing the import duties leviable on certain kinds of paper and to determine the duties which shall be payable in respect of such paper during the next seven years; It is hereby enacted as follows:—

1. This Act may be called the Bamboo Paper Industry (Protection) Act, 1925.

Short title.

2. (1) In the Second Schedule to the Indian Tariff Act, 1894, there shall be made the amendments specified in the Schedule to this Act.

VIII of 1894.

Amendment of Act VIII of 1894.

(2) The amendments made by sub-section (1) shall have effect up to the thirty-first day of March 1932.

THE SCHEDULE.

AMENDMENTS TO BE MADE IN SCHEDULE II TO THE INDIAN TARIFF ACT, 1894.

(*See section* 2.)

1. In Item No. 99 the following words shall be deleted :—

"ruled or printed forms and account and manuscript books ; "

and to that Item, the following shall be added, namely :—

"and paper and stationery otherwise specified (*see* Nos. 155 and 156)."

2. After Item No. 154, the following shall be added, namely :—

"PAPER, PASTE BOARD AND STATIONERY.

155	PRINTING PAPER (excluding chrome, marble, flint, poster and stereo), all sorts containing less than 65 per cent. of mechanical wood pulp	Pound.	One anna.
156	WRITING PAPER, all sorts, including ruled or printed forms and account and manuscript books and the binding thereof	Pound	One anna.

AMENDMENT OF THE INDIAN TARIFF ACT.

ACT NO. XIV OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 25th March* 1925.)

An Act further to amend the Indian Tariff Act, 1894.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894, for the purposes hereinafter appearing, It is hereby enacted as follows :— VIII of 1894.

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1925.

Short title and commencement.

(2). It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint, and different dates may be appointed for different items in the Schedule.

VIII of 1894.

2. In the Second Schedule to the Indian Tariff Act, 1894, there shall be made the amendments specified in the Schedule to this Act.

Amendment of the Second Schedule, Act VIII of 1894.

THE SCHEDULE.

(*See section* 2.)

1. In Item No. 9, after the words " kainit salts " the words " carbo lime, urea " shall be inserted.

2. After Item No. 10, the following item shall be inserted, namely :—

" 10-A. | Rubber, raw."

3. After Item No. 14, the following item shall be inserted, namely :—

" 14-A. | Sulphur."

4. In Item No. 15,—

(*i*) for the word " seed-crushers " the words " seed and corn crushers " shall be substituted ;

(*ii*) after the word " hay-tedders " the words " potato diggers, latex spouts, spraying machines " shall be inserted ; and after the word " implements " where it occurs for the second and third times the word " machines " shall be inserted.

5. After Item No. 21, the following item shall be inserted, namely :—

" 21-A.—Postage stamps, whether used or unused."

6. In Item No. 22, after the words " used gunny bags " the words " or cloth " shall be inserted.

7. For Item No. 34 the following item shall be substituted, namely :—

			Rs. A.
"34	Sugar, excluding confectionery (*see* No. 124)—		
	(1) Sugar, crystallised or soft 23 Dutch Standard and above ..	cwt.	4 8
	(2) Sugar, crystallised or soft inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard .	cwt.	4 0
	(3) Sugar, below 8 Dutch Standard, molasses and sugar candy ..	*ad valorem.*	25 per cent."

8. In Item No. 37, the words " and Cigarettes " shall be omitted.

9. After Item No. 37, the following item shall be inserted, namely :—

			Rs. A.
"37-A.	Cigarettes of value—		
	(*a*) not exceeding Rs. 10-8 per thousand.	Thousand.	7 0
	(*b*) exceeding Rs. 10-8 per thousand	Thousand.	10 8"

NOTE.—For the purposes of this item, 'value' means real value as defined in section 30 of the Sea Customs Act, 1878, provided that the amount to be deducted on account of duties payable on importation to determine the real value in accordance with the provisions of clause (*a*) of the said section shall be Rs. 7 per thousand.

10. After Item No. 45, the following item shall be inserted, namely :—

"45-A.	Silk mixture that is to say.		
	(*a*) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both is silk ;	*Ad valorem.*	20 per cent.
	(*b*) fabrics not being silk on which silk is super-imposed such as embroidered fabrics ;		
	(*c*) articles made from such fabrics and not otherwise specified (*see* No. 100-A.)		

11. In Item No. 53, the word "and" shall be omitted and after the words "aeroplane engine parts," the words "and rubber tyres and tubes used exclusively for aeroplanes" shall be added.

12. (*i*) In Item No. 61, the words "including discs and circles" shall be omitted; and after the words "sheets and plates, all sorts" the words and brackets "(including disc and circles)," shall be inserted; and after the figure "148" the letter and figures "148-A" shall be inserted.

(*ii*) To Item No. 61, the following shall be added, namely:—

"IRON or STEEL designed for the reinforcing of concrete, not otherwise specified (*see* Nos. 144 and 151).

IRON or STEEL, expanded metal."

13. In Item No. 62, the words "STEEL expanded metal," shall be omitted.

14. In Item No. 63, after the words "brake gear" the words "shunting skids" shall be inserted, and after the word "traversers" the words "rail removers, scooters" shall be inserted.

15. In Item No. 85, after the word "silk" the words "or silk mixtures" shall be inserted, and for the word and figures "No. 134" the words, figures and letter "Nos. 100-A and 134" shall be substituted.

16. To Item No. 99, the following shall be added namely:—

"and postage stamps, whether used or unused (*see* No. 21-A)."

17. In Item No. 100, after the words "used gunny bags" the words "or cloth" shall be inserted.

18. After Item No. 100, the following item shall be inserted, namely:—

"100-A.	Silk goods used or required for medical purposes, namely:— Silk ligatures; elastic silk hosiery, elbow pieces, thigh pieces, knee caps, leggins, sock, anklets, stockings, suspensory bandages, silk abdominal belts, silkweb catheter tubes, oiled silk."

19. After Item No. 106, the following item shall be inserted namely :—

"106-A.	Fireworks specially prepared as danger or distress light for the use of ships."	

20. In Item No. 115, for the word and figures "No. 139" the words and figures "Nos. 53 and 139" shall be substituted.

21. To Item No. 134, the following shall be added, namely :—

"not otherwise specified (*see* Nos. 45-A and 100-A)."

22. To Item No. 135, the following shall be added, namely :—

"not otherwise specified (*see* No. 106-A)."

23. After Item No. 148, the following item shall be inserted, namely: —

"148-A.	IRON OR STEEL discs and circles cut from plates of sheets of the kind specified under Nos. 147 and 148 :—	
	galvanised	Ton Rs. 45
	not galvanised	Ton Rs. 30."

COAL GRADING BOARD ACT.

ACT NO. XXXI OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 23rd September* 1925.)

An Act to provide for the grading of coal and for the grant of certificates for coal intended for export.

WHEREAS it is expedient to provide for the grading of coal and for the grant of certificates for coal intended for export; It is hereby enacted as follows :—

1. (1) This Act may be called the Coal Grading Board Act, 1925.

Short title and extent.

(2) It extends to the whole of British India.

2. In this Act, unless there is anything repugnant in the subject or context,—

Definitions.

(*a*) "Board" means the Coal Grading Board constituted under section 3;

(*b*) "export" means the shipment of coal as cargo from a port in British India;

(*c*) "graded colliery" means a colliery the grade of all or any of the seams or of a part of any seam of which has been determined under the provisions of section 4 and is entered in the grade list maintained in accordance with the provisions of section 5;

(*d*) "prescribed" means prescribed by rules made under this Act; and

(*e*) "secretary" means the secretary of the Board appointed under sub-section (4) of section 3.

3. (1) As soon as may be after the commencement of this Act, the Governor-General in Council shall cause to be constituted a Board consisting of the following members, namely:—

Constitution of Coal Grading Board.

(*a*) the Chief Mining Engineer to the Railway Board; and

(*b*) four persons nominated respectively by the Indian Mining Association, the Indian Mining Federation, the Bengal Chamber of Commerce and the Bengal National Chamber of Commerce:

Provided that, if within the period prescribed in this behalf any such body fails to make any nomination which it is entitled to make under this sub-section, the Governor-General in Council may himself appoint a member or members, as the case may be, to fill the vacancy or vacancies.

(2) The Board so constituted shall be a body corporate by the name of the Coal Grading Board, having perpetual succession and a common seal with power to acquire and hold property, both moveable and immoveable, and to contract and shall by the said name sue and be sued.

(3) The Chief Mining Engineer to the Railway Board shall be *ex-officio* President of the Board.

(4) The secretary of the Board shall be a person, not being a member of the Board, appointed by the Board.

Power to grade collieries, to revise grading and to grant certificates.

4. (1) On the application of any colliery and on payment of the prescribed fee, the Board shall, in such manner as may be prescribed, determine the grade of coal of all or any of the seams or of a part of a seam of such colliery, and shall by notice in writing inform the colliery of the grade so determined.

(2) The colliery may, within thirty days from the receipt of the said notice, lodge with the Board an objection to the order passed under sub-section (1) determining the grade of any coal, and the Board shall, on payment of the prescribed fee and after further inspection and analysis, decide such objection; the decision of the Board shall be final and shall not be questioned in any Court.

(3) Where the grade of any coal has been determined under the provisions of this section, the Board shall, on the request of the colliery, furnish a certificate in the prescribed form., specifying the grade of such coal.

Maintenance and publication of grade list.

5. (1) The Board shall maintain a grade list, in such form and containing such particulars as may be prescribed, of coal the grade of which has been determined in accordance with the provisions of section 4, but shall not enter in such list any coal in respect of which the colliery has, after the determination or decision of the Board under sub-section (1) or sub-section (2) of section 4, given notice in writing that such coal should not be entered in the grade list.

(2) The grade list shall be published in such manner as may be prescribed.

Grant of export certificate.

6. (1) On the application of any graded colliery desiring to export coal and on payment of the prescribed fee, the Board shall, if it is satisfied after such inspection as it may deem necessary with the quality and condition of the coal, grant a certificate of shipment in the prescribed form.

(2) Such fee shall not exceed one anna per ton of coal.

Powers on inspection.

7. Any member of the Board and any person authorised in this behalf by the Board may, for the purposes of this Act, enter at any time in and upon any colliery, storage bin, truck, vehicle, vessel or other place where there is coal and inspect, test and take sample of such coal.

Grant of rebate and preference.

8. Notwithstanding anything to the contrary in any law for the time being in force, a rebate of any charges, including freight, fees, tolls, dues or rates, may be granted in respect of coal on which a certificate of shipment has been granted under the provisions of section 6, and, subject to such restrictions as may be prescribed, preference may be given in the supply of wagons for forwarding coal for export from a graded colliery.

Application of fees.

9. Subject to such conditions as may be prescribed, the proceeds of fees received by the Board shall be applied to meeting the expenses of the Board.

Validity of acts of Board.

10. No act done or proceeding taken under this Act shall be questioned on the ground merely of the existence of any vacancy in, or any defect in the constitution of, the Board.

Protection for acts done under Act.

11. No suit or other legal proceeding shall be instituted against any person in respect of anything which is in good faith done or intended to be done under this Act.

Power of the Governor General in Council to make rules.

12. (1) The Governor General in Council may, after previous publication, by notification in the *Gazette of India*, make rules for the purpose of carrying into effect all or any of the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(*a*) for prescribing the time within which nominations shall be made under section 3, whether in the first instance or on the occurrence of vacancies ;

(*b*) for prescribing the term of office of members of the Board ;

(*c*) for prescribing the circumstances in which and the authority by which any member may be removed from the Board ;

(*d*) for regulating the appointment of officers of, and the keeping and publication of accounts by, the Board ;

(*e*) for prescribing the procedure on application under section 4 and the principles for grading coal ;

(*f*) for prescribing the form of and particulars to be entered in and manner of publication of the grade list ;

(*g*) for prescribing the procedure of the Board in deciding any objection lodged against any order passed under section 4 determining the grade of any coal ;

(*h*) for prescribing the form of certificate to be granted under section 6 and the procedure on application under that section ;

(*i*) for prescribing the restrictions subject to which preference may be given under section 8 ;

(*j*) for prescribing the fees for any inspection or analysis required for the purposes of this Act or payable under any of the provisions of this Act ; and

(*k*) for prescribing the remuneration of members and regulating the expenditure of the Board.

BOMBAY STOCK EXCHANGE.

BOMBAY ACT NO. VIII OF 1925.

(*Received the assent of the Governor General on the 26th December* 1925.)

An Act to regulate and control certain contracts for the purchase and sale of securities in the City of Bombay and elsewhere in the Bombay Presidency.

5 & 6 Geo. 5, c. 61.

WHEREAS it is expedient to regulate and control certain contracts for the purchase and sale of securities in the City of Bombay and elsewhere in the Bombay Presidency in manner hereinafter appearing; And whereas the previous sanction of the Governor General required by section 80 A(3) of the Government of India Act has been obtained for the passing of this Act: It is hereby enacted as follows :—

1. This Act may be called the Bombay Securities Contracts Control Act, 1925.

Short title.

2. (1) This Act shall apply to the whole of the Presidency of Bombay.

Extent and Operation.

(2) It shall come into operation in the City of Bombay on such date as the Governor in Council may, by notification in the *Bombay Government Gazette*, appoint: the Governor in Council may further, by notification in the *Bombay Government Gazette*, direct that the Act shall come into operation in any place in the Bombay Presidency other than the City of Bombay on such date as may be specified in such notification.

3. In this Act unless there is something repugnant in the subject or context.

Definitions.

(1) " Securities " include stocks, shares, bonds, debentures, debenture stock and any other instruments of a like nature.

(2) " Stock Exchange " means any association, organisation or body of individuals, whether incorporated or not, established for the purpose of assisting, regulating and controlling business in buying, selling and dealing in stocks, shares, bonds, debentures, debenture stock and any other like securities.

(3) " Recognised stock exchange " means a stock exchange which is, for the time being, recognised by the Governor in Council as provided in section 4.

(4) " Ready delivery contract " means a contract for the purchase or sale of securities for performance of which no time is specified and which is to be performed immediately or within a reasonable time.

Explanation.—The question what is a reasonable time is in each particular case a question of fact.

Recognition.

4. (1) A stock exchange desirous of being recognized for the purpose of this Act shall make an application in writing to the Governor in Council for such recognition, and shall submit rules for the regulation and control of transactions in securities other than ready delivery contracts and furnish such information in regard to such recognition as the Governor in Council may require.

(2) The Governor in Council may give or refuse such recognition provided that the rules submitted by the stock exchange under sub-section (1) shall be published in the *Bombay Government Gazette* one month before such recognition is given.

(3) The Governor in Council may at any time withdraw the recognition given to a stock exchange under sub-section (2), and such stock exchange shall thereupon cease to be a recognized stock-exchange.

Rules.

5. (1) A stock exchange subject to the sanction of the Governor in Council may make and from time to time add to, vary or rescind rules for the regulation and control of transactions in securities (other than ready delivery contracts).

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for :—

(*a*) the Government of the stock exchange by a governing body and the constitution of such governing body ;

(*b*) the powers and duties of the governing body and the manner in which its business shall be transacted ;

(*c*) the fixing of a scale of charges ;

(*d*) the making, settling and closing of bargains ;

(*e*) the exercise of emergency powers in the case of corners ;

(*f*) the regulation of dealings by members for their own account ; and

(*g*) the settlement of disputes arising between members and the punishment of defaulting members.

(3) Rules made by a stock exchange under sub-section (1) shall be published in the *Bombay Government Gazette* one month before they are sanctioned by the Governor in Council and shall again be published after sanction.

Contracts not made subject to rules to be void.

6. Every contract for the purchase or sale of securities, other than a ready delivery contract entered into after a date to be notified in this behalf by the Governor in Council shall be void, unless the same is made subject to and in accordance with the rules duly sanctioned under section 4 and every such contract shall be void unless the same is made between members or

through a member of a recognised stock exchange; and no claim shall be allowed in any Civil Court for the recovery of any commission, brokerage, fee or reward in respect of any such contract.

ACTS AFFECTING COMMERCE AND INDUSTRY PASSED BY THE INDIAN LEGISLATURE DURING THE YEAR 1925, IN ADDITION TO THOSE ALREADY PRINTED IN THIS REPORT.

ACT No. I OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 9th February 1925.)

An Act to amend the Indian Merchant Shipping Act, 1923, for a certain purpose.

WHEREAS it is expedient to amend the Indian Merchant Shipping Act, 1923, for a certain purpose; It is hereby enacted as follows :— XXI of 1923.

1. This Act may be called the Indian Merchant Shipping (Amendment) Act, 1925.

Short title.

2. In sub-section (2) of section 245 of the Indian Merchant Shipping Act, 1923, after clause (*b*) the following clause shall be inserted, namely :— XXI of 1923.

Amendment of section 245, Act XXI of 1923.

"(*c*) the charging of fees for the grant of the certificate referred to in sub-section (4) of section 243, the amount of such fees and the manner in which they shall be recoverable."

ACT No. V OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor Ganeral on the 1st March 1925.)

An Act further to amend the Indian Income-tax Act, 1922.

XI of 1922. WHEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for the purpose hereinafter appearing It is hereby enacted as follows:—

1. This Act may be called the Indian Income-tax (Amendment) Act, 1925.

Short title.

XI of 1922. 2. To section 56 of the Indian Income-tax Act, 1922, the following proviso shall be added, namely:

Amendment of section 56, Act XI of 1922.

"Provided that, in computing the total income of a member of a registered firm, where any change occurs in the constitution of the firm, the profits or gains of the firm during the previous year shall be deemed to have been received in that year by the members of the firm as constituted at the time of the making of the assessment to super-tax in proportion to their shares in the firm at that time."

ACT No. IX OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 14th March, 1925.)

An Act further to amend the Indian Ports Act, 1908.

XV of 1908. WHEREAS it is expedient further to amend the Indian Ports Act, 1908, for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Ports (Amendment) Act, 1925.

Short title.

2. In sub-section (1) of section 6 of the Indian Ports Act, 1908, after clause (*ee*), the following clause shall be added, namely:— XV of 1908.

Amendment of section 6, Act XV of 1908.

"(*eee*) for regulating the bunkering of vessels with liquid fuel in any such port and the description of barges, pipe lines or tank vehicles to be employed in such bunkering;"

ACT No. XI OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 18th March 1925.*)

An Act further to amend the Indian Merchant Shipping Act, 1923, for certain purposes.

WHEREAS it is expedient further to amend the Indian Merchant Shipping Act, 1923, for certain purposes hereinafter appearing; It is hereby enacted as follows:— XXI of 1923.

1. This Act may be called the Indian Merchant Shipping (Second Amendment) Act, 1925.

Short title.

2. In section 203 of the Indian Merchant Shipping Act, 1923 (hereinafter referred to as the said Act),— XXI of 1923.

Amendment of section 203, Act XXI of of 1923.

(*a*) in sub-section (1), for the words "Every pilgrim ship, proceeding from any port in British India other than Aden to any port in the Red Sea, shall touch at Aden and shall not leave," the words "Any officer empowered by the Local Government in this behalf may, by order in writing, require any pilgrim ship, proceeding from any port in British India other than Aden to any port in the Red Sea, to touch at Aden and not to leave" shall be substituted; and

(*b*) in sub-section (2), after the word "ship" the words "in respect of which an order has been made under this section" shall be inserted, and for the words "by this section" the words "under this section" shall be substituted.

Amendment of section 204, Act XXI of 1923.

3. In section 204 of the said Act, for the words "The authority at Aden empowered to grant the certificate required under section 203," the words "Where any pilgrim ship touches at Aden in compliance with an order made under section 203, the authority at Aden empowered to grant the certificate required under that section" shall be substituted.

Amendment of section 205, Act XXI of 1923.

4. In section 205 of the said Act, in clause (*a*) after the word "shall" the words "if so required by an order under section 203" shall be inserted, and for the words and figures "by section 203" the words "under that section" shall be substituted.

Insertion of new section 208A in Act XXI of 1923.

5. After section 208 of the said Act the following section shall be inserted, namely:—

Conditions for securing return passages for pilgrims.

"208A. No pilgrim shall be received on board any pilgrim ship at any port or place in British India for conveyance in the lowest class available on the ship, unless he—

(*a*) is in possession of a return ticket, or

(*b*) has deposited with the prescribed person such sum for the purpose of defraying the cost of a return ticket as the Governor General in Council may specify by notification in the *Gazette of India*:

Provided that this prohibition shall not apply in the case of any such pilgrim who has made a declaration on oath or affirmation in such form as may be prescribed, before an

authority appointed in this behalf by the Local Government, that he does not intend to return to India within three years after the date of declaration.

6. In section 209 of the said Act,—

Amendment of section 209, Act XXI of 1923.

(*a*) to sub-section (1) the following proviso shall be added, namely :—

"Provided that no pilgrim to whom the prohibition contained in section 208A applies shall be entitled to, or shall be provided with, a ticket other than a return ticket unless he has made the deposit required by that section"; and

(*b*) in sub-section (2), for the words "shall be entitled to the refund of any passage-money he may have paid, subject to any conditions or deductions which may be prescribed" the following shall be substituted, namely :—

"shall, subject to any conditions or deductions which may be prescribed, be entitled to the refund of any passage money which he may have paid, and of any deposit which he may have made in compliance with the provisions of section 208A; and if any pilgrim who has paid for a return ticket or made such deposit dies in the Hedjaz or on the voyage thereto, or does not return to British India before the expiration of one year from the date on which he paid for the return ticket or made such deposit the person nominated by him in writing in the prescribed manner or, if no person has been so nominated, his legal representative or the pilgrim himself, as the case may be, shall, if the pilgrim was in possession of a return ticket be entitled to the refund, subject as aforesaid, of half the passage-money paid by the pilfgrim or, if the pilgrim had made a deposit, be entitled to the refund unconditionally of the whole of the deposit made by him."

Insertion of new section 209A in Act XXI of 1923.

7. After section 209 of the said Act the following section shall be inserted, namely :—

Cost of return journey of pilgrims on ships other than those for which return ticket is available.

"209A. (1) Port-clearance shall not be granted from any port in British India to any pilgrim ship unless or until the master, owner or agent and two sureties resident in British India have executed in favour of the Secretary of State for India in Council a joint and several bond for the sum of ten thousand rupees, conditioned that, if any pilgrim who has been carried to the Hedjaz by that ship with a return ticket issued in British India within the previous eighteen months is owing to his inability to obtain accommodation on a ship for which the return ticket is available, detained at Jeddah for a longer period than twenty-five days from the day on which he presents his ticket to the British Consul at Jeddah, notifying his desire to embark for the return passage, the master, owner or agent aforesaid shall pay to the Local Government in respect of such pilgrim such sum not exceeding double the whole sum received by such master, owner or agent in respect of the return ticket as the Local Government claims as the cost of repatriating the pilgrim, together with a sum of one rupee for each day after the expiry of the twenty-five days aforesaid during which the pilgrim has been detained at Jeddah :

Provided that, for the purpose of computing the said period of twenty-five days, no period shall be taken into account during which the ship is prevented from carrying pilgrims on the return passage by reason of the port of Jeddah having been declared by proper authority to be infected or by reason of war disturbance or any other cause not arising from any act or default of the master, owner or agent.

(2) A certificate of such detention purporting to be made and signed by the British Consul at Jeddah shall be received in evidence in any Court in British India without proof of the signature or of the official character of the person who has signed the same.

Amendment of section 213, Act XXI of 1923.

8. In sub-section (1) of section 213 of the said Act,—

(*a*) after clause (*o*) the following clause shall be inserted, namely :—

"(*oo*) the manner in which deposits shall be made for the purposes of section 208A, and any matter in respect of which provision is, in the opinion of the Governor General in Council, necessary or expedient for the purpose of giving effect to the provisions of that section ;"

(*b*) in clause (*q*), after the word "passage-money" the words "and of deposits made under section 208A shall be inserted, and to the same clause after the words "pilgrim ship" the words "and the refund of passage-money or deposits to the nominees and legal representatives of pilgrims who have died in the Hedjaz or on the voyage thereto, or to pilgrims who do not return to British India within the period provided in section 209 or to the nominees of such pilgrims and the manner in which persons shall be nominated for the purpose of entitling them to such refunds," shall be added ; and

(*c*) after clause (*q*) the following clause shall be inserted, namely :—

"(*qq*) the period after which unclaimed passage-money and deposits liable to be refunded shall lapse to Government, and the purposes to which sums so lapsing shall be applied."

ACT No. XIII OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th March 1925.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to remit or vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post office Act, 1898, to reduce the import and excise duties on motor spirit, further to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax.

VIII. of 1894. VI of 1898. X of 1923.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into certain parts of British India, to remit or vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to reduce the import and excise duties on motor spirit, further to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax; It is hereby enacted as follows :—

Short title, extent and duration.

1. (1) This Act may be called the Indian Finance Act, 1925.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) Sections 2 and 4 shall remain in force only up to the 31st day of March, 1926.

XII of 1882.

Fixation of salt duty.

2. (1) The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council to impose by rule made under that section a duty on salt manufactured, in, or imported into, any part of British India other than Burma and Aden, be construed as if, with effect from the 1st day of April 1925, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured

in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

(2) With effect from the first day of April, 1925 section 2 of the Indian Finance Act, 1924, is hereby repealed.

Amendment of Act VIII of 1894.

3. With effect from the first day of April 1925, the amendments specified in the First Schedule to this Act shall be made in Schedule II to the Indian Tariff Act, 1894. VIII of 1894.

Postal rates.

4. With effect from the first day of April 1925, the Schedule contained in the Second Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act. VI of 1896.

Amendment of Act II of 1917.

5. With effect from the first day of April 1925, the following amendments shall be made in the Motor Spirit (Duties) Act, 1917, namely :— II of 1917.

(*a*) sub-section (1) of section 3 for the words "six annas" the words "four annas" shall be substituted ;

(*b*) section 6 shall be omitted.

Amendment of Act X of 1923.

6. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1925" the figures "1926" shall be substituted. X of 1923.

Income-tax and super-tax.

7. (1) Income-tax for the year beginning on the first day of April 1925, shall be charged at the rates specified in Part I of the Third Schedule. XI of 1923.

(2) The rates of super-tax for the year beginning on the first day of April 1925, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Third Schedule. XI of 1922.

XI of 1922. (3) For the purposes of the Third Schedule, " total income " means total income as determined, for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922.

SCHEDULE I.

Amendments to be made in Schedule II to the Indian Tariff Act, 1894.

[*See section* 3.]

1. After Item No. 1 the following item shall be inserted, namely :—

" A	GRAIN and PULSE, all sorts, including broken grains and pulse, but excluding flour (*see* No. 68)."	

2. In Item No. 40, the words " and MOTOR SPIRIT," where the first occur in the entry in the second column, and the NOTE to that entry shall be omitted.

3. After Item No. 40 the following item shall be inserted, namely :—

" 40A	MOTOR SPIRIT.	Imperial gallon	Four annas."

4. Item No. 47 and the Heading thereto shall be omitted.

5. In Item No. 51, after the figures " 15,16 " the figures and letter " 51B " shall be inserted.

6. After Item 51A the following item shall be inserted, namely :—

" 51B	HEALDS, HEALD CORDS, HEALD KNITTING NEEDLES, REEDS and SHUTTLES."

7. In Item No. 75, after the figures " 40 " the figures and letter " 40A " shall be inserted.

8. In Item No. 96, for the word and figures " and 18 " the figures and word " 18 and 51B" shall be substituted.

SCHEDULE II.

Schedule to be inserted in the Indian Post Office Act, 1898.

[*See section* 4.]

"*The First Schedule.*

INLAND POSTAGE RATES.

[*See section* 7.]

Letters.

For a weight not exceeding two and a half tolas ..	One anna.
For every two and a half tolas, or fraction thereof, exceeding two and a half tolas	One anna.

Postcards.

Single	Half an anna.
Reply	One anna.

Book, Pattern and Sample Packets.

For every tola or fraction thereof	Half an anna.

Registered Newspapers.

For a weight not exceeding eight tolas	Quarter of an anna.
For a weight exceeding eight tolas and not exceeding twenty tolas	Half an anna.
For every twenty tolas, or fraction thereof, exceeding twenty tolas	Half an anna.

Parcels.

For a weight not exceeding twenty tolas	Two annas.
For a weight exceeding twenty tolas and not exceeding forty tolas	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas	Four annas."

SCHEDULE III.

[*See section* 7.]

PART I.

Rates of Income-tax.

	Rate.
A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(1) When the total income is less than Rs. 2,000	*Nil.*
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000	Five pies in the rupee.

(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000	Six pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000	Nine pies in the rupee.
(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000	One anna in the rupee.
(6) When the total income is Rs. 30,000 or upwards, but less than Rs. 40,000	One anna and three pies in the rupee.
(7) When the total income is Rs. 40,000 or upwards	One anna and six pies in the rupee.
B. In the case of every company and registered firm, whatever its total income	One anna and six pies in the rupee.

PART II.

Rates of Super-tax.

In respect of the excess over fifty thousand rupees of total income—	Rate.
(1) in the case of every company	One anna in the rupee.
(2) (*a*) in the case of every Hindu undivided family—	
(*i*) in respect of the first twenty-five thousand rupees of the excess.. ..	*Nil.*
(*ii*) for every rupee of the next twenty-five thousand rupees of such excess ..	One anna in the rupee.
(*b*) in the case of every individual, unregistered firm and other association of individuals not being a registered firm or a company, for every rupee of the first fifty thousand rupees of such excess ..	One anna in the rupee.
(*c*) in the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(*i*) for every rupee of the second fifty thousand rupees of such excess ..	One and a half annas in the rupee.

(*ii*) for every rupee of the next fifty thousand rupees of such excess ..	Two annas in the rupee.
(*iii*) for every rupee of the next fifty thousand rupees of such excess ..	Two and a half annas in the rupee.
(*iv*) for every rupee of the next fifty thousand rupees of such excess ..	Three annas in the rupee.
(*v*) for every rupee of the next fifty thousand rupees of such excess	Three and a half annas in the rupee.
(*vi*) for every rupee of the next fifty thousand rupees of such excess ..	Four annas in the rupee.
(*vii*) for every rupee of the next fifty thousand rupees of such excess ..	Four and a half annas in the rupee.
(*viii*) for every rupee of the next fifty thousand rupees of such excess ..	Five annas in the rupee.
(*ix*) for every rupee of the next fifty thousand rupees of such excess ..	Five and a half annas in the rupee.
(*x*) for every rupee of the remainder of the excess	Six annas in the rupee.

ACT No. XVIII OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 28th March* 1925.)

An Act further to amend the Indian Cotton Cess Act, 1923.

WHEREAS it is expedient further to amend the Indian Cotton Cess Act, 1923, for the purposes hereinafter appearing; It is hereby enacted as follows:— XIV of 1923.

1. This Act may be called the Indian Cotton Cess (Amendment) Act, 1925.

Short title.

2. In section 8 of the Indian Cotton Cess Act, 1923, for sub-section (2) the following sub-sections shall be substituted, namely:— XIV of 1923.

Amendment of section 8, Act XIV of 1923.

" (2) In respect of cotton exported by land on which the cess is leviable—

XIX of 1924.

(*a*) where the cotton is exported to any territory which is foreign territory as defined in the Land Customs Act, 1924, the cess shall be assessed by such authorities and in such manner as may be prescribed, and shall, subject to the provisions of this Act and of any rules made thereunder, for all or any of the purposes of the Land Customs Act, 1924, be deemed to be a duty of land customs leviable under section 5 of the Indian Tariff Act, 1894; and

XIX of 1924.

VIII of 1894.

(*b*) in any other case, the cess shall be assessed and levied by such authorities and in such manner as may be prescribed.

IV of 1924.

(3) The Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, may make rules providing on such conditions as may be specified in the rules, for—

(*a*) the refund of the cess levied where cotton is exported by land and subsequently imported into India and

(*b*) The export by land, without payment of the cess, of cotton which is subsequently to be imported into India."

ACT NO. XXII OF 1925.

(PASSED BY THE INDIAN LEGISLATURE.)

(*Received the assent of the Governor General on the 11th September* 1925.)

An Act to amend the law relating to salt and salt-revenue.

WHEREAS, by rules made under section 45A of the Government of India Act, central and provincial subjects have been classified, for the purpose of distinguishing the

functions of Local Governments from the functions of the Governor General in Council, and it is, therefore, expedient to amend certain enactments in force in the Presidencies of Fort St. George and Bombay relating to salt, being a subject classified in the aforesaid rules as a central subject, so as to vest in the Governor General in Council powers of control in respect of that subject; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Salt Law Amendment Act, 1925.

(2) It shall come into force on such date or dates as the Governor General in Council may appoint, and different dates may be appointed for different provisions of this Act and for different parts of British India.

Repeal and amendment of certain enactments.

2. The Transport of Salt Act, 1879, the Madras Salt Act, 1889, and the Bombay Salt Act, 1890, are hereby amended to the extent in the manner stated in the Schedule. XVI of 1879. IV of 1889. II of 1890.

Saving of rules, etc., made by previous authorities.

3. Any appointment, notification, rule, order, licence, pass, permit or power in force before the commencement of this Act and made, issued or conferred by an authority, for the making, issuing or conferring of which a new authority is substituted by or under this Act, shall, unless inconsistent with this Act, be deemed to have been made, issued or conferred by such new authority unless and until cancelled or withdrawn or superseded by an appointment, notification, rule or order made or issued by such new authority.

THE SCHEDULE.

(*See section* 2.)

PART I.—THE TRANSPORT OF SALT ACT, 1879 (XVI OF 1879).

(1) After section 1 the following section shall be inserted, namely :—

Definition.

"1A. The 'Central Board of Revenue' means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924."

IV of 1924. (2) In clauses (*b*) and (*c*) of section 3, for the words "Governor of Bombay in Council" the words "Central Board of Revenue" shall be substituted.

(3) In the third paragraph of section 6, for the words "Local Government" the words "Governor General in Council" shall be substituted.

PART II.—THE MADRAS SALT ACT, 1889 (IV OF 1889).

(1) For the word "Commissioner," wherever it occurs in the Act, the words "Collector of salt-revenue" shall be substituted.

(2) In section 1, in clause (*l*) of section 3, and in sections 6, 9, 43, 71, 72 and 85, for the words "Governor in Council" the words "Governor General in Council" shall be substituted.

(3) In clauses (*e*), (*g*) and (*k*) of section 3 and in sections 5, 7, 13, 14, 15, 32, 59 and 85A, for the words "Governor in Council" the words "Central Board of Revenue" shall be substituted.

(4) In section 3—

(*a*) in clause (*h*) for the word "Government" the words "the Central Board of Revenue" shall be substituted;

(*b*) after clause (*k*) the following clause shall be inserted, namely :—

V of 1924. "(*kk*) 'Central Board of Revenue' means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924"; and

(*c*) in clause (*l*), for the word "officer" the words "Collector of salt-revenue" shall be substituted.

(5) For section 4 the following section shall be substituted, namely :—

"4. Notwithstanding anything contained in Regulations I and II of 1803, the Governor General in Council may, by notification,—

Appointment of Collector of salt-revenue.

(*a*) appoint, after consideration of any recommendation made by the Governor in Council in this behalf, a Collector of salt-revenue who shall, subject to the orders of the Central Board of Revenue, control the administration of the Salt Department and the collection of the salt-revenue; and

(*b*) withdraw from the Board of Revenue or the Collector of Land-revenue all or any of their or his powers in respect of the salt-revenue."

(6) In section 5, for the word "his" the word "its" shall be substituted.

(7) In clauses (*a*) of section 16, for the words "the Governor in Council" the words "His Majesty" shall be substituted.

(8) In clause A of section 43, for the word and figure "section 8" the words, letter and figure "clause (*c*) of section 7" shall be substituted.

(9) In section 47, for the words "Whenever any officer of the Salt, Police, Land-revenue, Abkari or Customs Departments, empowered by the Governor in Council in this behalf" the words "When any officer of the Salt or Customs Departments empowered in this behalf by the Central Board of Revenue or any officer of the Police, Land-revenue or Abkari Departments empowered in this behalf by the Central Board of Revenue with the approval of the Governor in Council" shall be substituted.

(10) In section 80, for the words "Fort St. George Gazette," where they first occur, the words "Gazette of India" shall be substituted, and the proviso to the first sentence shall be omitted.

(11) Section 86 shall be renumbered sub-section (1) of section 86 and to the said section as renumbered the following sub-section shall be added, namely :—

"(2) The Governor General in Council may, on the application of any person aggrieved by any proceeding or order of the Central Board of Revenue under this Act, reverse or modify such proceeding or order."

PART III.—THE BOMBAY SALT ACT, 1890 (II OF 1890).

(1) Except in clause (*a*) of section 3, in section 5 and in sub-sections (2) and (3) of section 57, for the words "Commissioner" and "Commissioners," wherever they occur in the Act, the words "Collector" and "Collectors," respectively shall be substituted.

(2) For clause (*a*) of section 5 the following clause shall be substituted, namely :—

"(*a*) 'Central Board of Revenue' means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924." IV of 1924.

(3) In section 4—

(*a*) for the words "Governor in Council" the words "Governor General in Council" shall be substituted ;

(*b*) in sub-section (1), the words "Subject to such control of the Governor General in Council as may be prescribed by rules made under section 45A of the Government of India Act" shall be omitted ;

(*c*) to sub-section (1) the following proviso shall be added, namely :—

"Provided that the Governor General in Council before appointing a Collector of Salt Revenue shall consider any recommendation made by the Governor in Council in this behalf" ; and

(*d*) clause (*b*) of sub-section (2) shall be omitted.

(4) In section 5—

(*a*) in sub-section (1), for the words " Commissioners to whom they are respectively subordinate and to the orders of Government " the words " Central Board of Revenue " shall be substituted ; and

(*b*) sub-section (2) shall be omitted.

(5) In sections 6 and 13, for the word " Government " the words " the Governor General in Council " shall be substituted.

(6) In sections 7 and 42, the words " Collector or " shall be omitted.

(7) To section 8 the following further proviso shall be added, namely :—

" Provided, further, that the powers conferred on Government by section 23 of the said Code shall, in respect of officers of the Salt Department, be exercised by the Central Board of Revenue only."

(8) (*a*) In sections 10, 17, 24, 25, 36 and sub-section (1) of section 52, for the words " Governor in Council " the words " Central Board of Revenue " shall be substituted.

(*b*) In sections 14, 37, 58 and 59 and in sub-section (3) of section 52, for the words " Governor in Council " the words " Governor General in Council " shall be substituted.

(9) In sections 10, 36 and 60, for the words " Bombay Government Gazette " the words " Gazette of India " shall be substituted.

(10) In section 10—

(*a*) in clause (*b*) of sub-section (1) at the beginning, the words " with the approval of the Governor in Council in respect of an officer of a department under the Governor in Council " shall be inserted ;

(*b*) in sub-section (2), for the words " him " and " Government," respectively, the word " it " shall be substituted."

(11) In section 25, for the words " he may " the words " the Governor in Council shall, on the request of the Board " shall be substituted.

(12) In section 57—

(*a*) in sub-section (1), the words " or a Collector " shall be omitted ;

(*b*) in sub-section (2), for the words " Commissioner, if any, to whom the Collector is subordinate, and, if there be no such Commissioner, to Government " the words " Central Board of Revenue " shall be substituted ; and

(*c*) for sub-sections (3) and (4) the following sub-section shall be substituted, namely :—

"(3) The Governor General in Council may, on the application of any person aggrieved by any order passed under this Act by the Central Board of Revenue, reverse or modify such order."

(13) To section 58, after clause (*j*), the following clause shall be added, namely :—

"(*k*) the making and disposal of appeals under this Act."

(14) In section 60, the words "and, in Sind, in the Sind Official Gazette" shall be omitted.

ACT No. XXXVI OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 23rd September 1925.)

An Act further to amend the Indian Ports Act, 1908.

WHEREAS it is expedient further to amend the Indian Ports Act, 1908, for the purpose hereinafter appearing; It is hereby enacted as follows :— XV of 1908.

1. This Act may be called the Indian Ports (Amendment) Act, 1925.

Short title.

2. (1) To sub-section (1) of section 31 of the Indian Ports Act, 1908, the following proviso shall be added, namely :— XV of 1903.

Amendment of section 31, Act XV of 1908.

"Provided that the Governor General in Council may, by notification in the *Gazette of India*, direct that in any port specified in such notification the provisions of this sub-section shall not apply to sailing vessels of any measurement not exceeding a measurement so specified."

(2) Sub-sections (4) and (5) of the said section are hereby repealed.

ACT No. XXXIV OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 23rd September* 1925.)

An Act to amend the Cotton Transport Act, 1923.

III of 1923. WHEREAS it is expedient to amend the Cotton Transport Act, 1923, for the purpose hereinafter appearing; It is hereby enacted as follows :—

Short title. 1. This Act may be called the Cotton Transport (Amendment) Act, 1925.

III of 1923. Amendment of section 2, Act III of 1923. 2. In clause (*g*) of section 2 of the Cotton Transport Act, 1923 (hereinafter referred to as the said Act), after the word "prohibited" the words "wholly or partly" shall be inserted.

Amendment of section 3, Act III of 1923. 3. In section 3 of the said Act, in sub-section (1) after the words "into that area" the words "by rail, road, river and sea or by any one or more of such routes", and in sub-section (2) after the words "import of which" and the words "for the import" the words "by rail" shall be inserted.

4. In section 4 of the said Act, in sub-section (1) after the words "import of the cotton" and in sub-section (3) after the words "the import" the words "by rail" shall be inserted.

Amendment of section 4, Act III of 1923.

5. In sub-section (1) of section 5 of the said Act, after the words "import of which" and the words "import of the cotton" the words "by rail" shall be inserted.

Amendment of section 5, Act III of 1923.

6. In clause (*a*) of sub-section (1) of section 7 of the said Act, after the word "prohibited" the words "wholly or partly" shall be inserted.

Amendment of section 7, Act III of 1923.

REPORT FOR THE YEAR

1925

VOLUME II.

Documents and Statistics.

THE BUDGET.

Extracts from the Proceedings of a Meeting of the Legislative Assembly held at Delhi on Monday, 1st March 1926.

SPEECH OF THE FINANCE MEMBER INTRODUCING THE BUDGET FOR 1926-27.

INTRODUCTORY.

Sir,—In the Budget for 1925-26 the Government of India and the Legislature had the satisfaction of making a substantial beginning in the reduction of Provincial contributions when, apart from other temporary relief, a permanent diminution of Rs. 2½ crores was effected in their total. We were enabled to take this welcome step in view of substantial realised surpluses in each of the years 1923-24 and 1924-25, and in expectation of a balance on the right side in the year 1925-26. I am glad to be able to inform the House that in spite of considerable revenue which we then gave up in relief of the Provinces, a realised surplus for 1925-26 is now assured. The exact figure is of course still a matter of estimating but there is no doubt that the balance will be on the right side; and this notwithstanding the very unusual step taken during the year in regard to the Cotton Excise Duty. This duty ceased to be levied as from the 1st of December 1925 and in the announcement regarding the cessation of its levy it was made clear that barring unforeseen accidents, suspension was intended in all but form to be equivalent to abolition.

2. This announcement inevitably takes away som of the beautiful uncertainty of anticipation, some of the pleasant thrill of expectancy, which is supposed to attach to the opening of a Budget. Instead of hoping—shall I say, against hope?—that this Budget may perhaps contain proposals for bringing to an end this tax so long the subject of controversy, Honourable Members have I suspect, already in their minds written it off, and as they listen to me are waiting in anxious suspense, not to learn the fate of the Cotton Excise Duty, but only to know what other reliefs, if any, may be in store for them. In regard to the Cotton Excise Duty, I will keep them in doubt no longer. I will admit them at once to the secret that the Finance Bill about to be presented to the

House includes a clause abolishing the Cotton Exise Duty finally and entirely. The patient died on December the 1st 1925, and it only remains for us to assist at his obsequies and give the corpse decent interment. We have no need to fear even its unlamented ghost. No miracle can restore it to life at this time other than some unthinkable accident in the passing of the Finance Bill.

Actual outturn of 1924-25.

3. Before satisfying the curiosity of Honourable Members in regard to other proposals in the Budget, I must first review shortly the actual figures for 1924-25 and, in somewhat greater detail the revised estimates for the year 1925-26. Our revised estimate for 1924-25 anticipated a surplus of almost 4 crores. The audited accounts which have just been published shows a surplus of 5·68 crores—an improvement of the nearly 1·69 crores on our expectations of a year ago. Under all the heads of the Civil Budget, apart from Railways, the net variation between the revised estimates and the actual figures amount to 15 lakhs only, though there are appreciable variations in both directions under individual heads. The increase in the realised surplus is accounted for almost entirely by a reduction in net military expenditure amounting to 70 lakhs and an increase in the contribution from Railways amounting to 1,14 lakhs. The savings in military expenditure arose from underspending in England due partly to decreased expenditure on purchase of stores and partly to an adjustment in India's favour of some payments to the War Office arising out of claims in connection with war expenditure. These claims, I may say, have no connection with the important sums in dispute between the War Office and the Government of India in regard to war expenditure. Negotiations for the settlement of these latter have been vigorously pursued during the year. The issues are complicated, and I am not yet in a position to announce the final outcome but I have every hope that the result will in the end be regarded as not unfavourable to India. The large variation amounting to 1,14 lakhs under Railways is the result of an increase in the net railway earnings which, after the deduction of the fixed contribution of 5·09 crores, proved to be 8·07 crores instead of 4·65 crores as anticipated. There were savings in

working expenses owing partly to adjustments in connection with the Privy Council decision regarding Customs duties on stores for Companies' lines. On the other hand, the gross traffic receipts exceeded expectations by 1·48 crores chiefly because heavy traffic in grain and cotton developed in February and March, the movement of these crops beginning earlier than usual. One result of this is that the railway receipts in the early part of the current year fell below our anticipations. The final outturn of the year 1924-25 shows a revenue of 138·04 crores and an expenditure of 132·36 crores, leaving a realised surplus of 5·68 crores. The usual comparative table showing the actual outturn in each of the last ten years is attached to the printed Budget speech.

Review of the year 1925-26.

General conditions.

4. Weather conditions in India in the year 1925-26 have not been altogether favourable. The winter rainfall a year ago was not unsatisfactory—I regret to say that it is less satisfactory in Northern India this year—but the wheat crop suffered from excessive cold and high winds. Almost throughout India the monsoon came to an end too early. In old days this might have caused really bad famine conditions in some areas, but the great improvement in our communications in recent years has contributed materially to a reduction of famine risks especially when, as in 1925 the monsoon rainfall was not entirely deficient. Indian trade and commerce during the year have, however, been less under the influence of internal conditions than under that of external conditions affecting world trade. I drew attention a year ago to the gradual recovery of trade from world-wide depression under the stimulus of greater general security and reduced prices. Similar forces have operated in India during 1925-26, but the fall in prices has been more marked than in the previous year. For all commodities the general index figure came down from 176 at the end of December 1924 to 163 at the end of December 1925. Prices of cotton piece-goods and, in a lesser degree, of raw cotton were a year ago entirely out of tune with the general price level. Raw cotton appears now to have returned very nearly to its pre-war relation to other prices, and this fact holds out the

prospect of an increased volume of trade in cotton piece-goods as soon as prices become steadier. Cotton piece-goods are, however, still priced at a level considerably above the general average in spite of a very marked fall especially during the last six months of the calendar year. It is perhaps not unnatural that during this painful period of restoration of price equilibrium the cotton mill industry, particularly in Bombay, has been subjected to serious difficulties and that there has been a considerable decrease in our imports of cotton piece-goods. During the first 9 months of 1925-26 there was a fall of 22 per cent. in value and 15 per cent. in the quantity of piece-goods imported. In our export figures a large reduction in the quantity and value of our exports of wheat is the most notable feature during this period.

5. Apart from these two commodities, the trade figures of the year have been satisfactory. The tea industry has had another prosperous year, while the prices both of raw jute and jute manufactures show a considerable advance. A significant feature of the year which is of great importance in relation to the question of transport facilities in India has been the growth of the use of motor vehicles. There has been a large increase in the number of private cars in use and an even more striking increase in the number of vehicles plying for public hire. The number of motor vehicles imported has gone up by 24 per cent. Our receipts from the excise duty on petrol reflect the increase in the use of motor vehicles in a striking manner. Though the rate of duty was reduced by 33⅓ per cent. a year ago, yet our revenue from the duty is as high as before. Among other features of interest I may mention that imports of artificial silk have gone up seven-fold in two years.

6. During the course of 1925 the League of Nations issued a table designed to compare on a gold basis the total foreign trade of all the countries of the world in 1913 and 1924. According to the figures in that table India stood in 1913 eight on the list of countries in the matter of the total value of foreign trade, In 1924 she had risen to the fifth place, and there is little doubt that she has maintained that position throughout 1925. In spite of a fall in values and

the depression in the piece-goods trade, India's total foreign trade in the first ten months of 1925-26 amounted to 496·43 crores or only 16·81 crores less than the figure for the corresponding period of the previous financial year. The net imports of bullion during the calendar year 1925 amounted to 80·92 crores of which 60·69 crores represented gold. This latter figure is the highest ever recorded. But the boom in the demand for gold had nearly spent itself in the first three months of the calendar year, and the imports of gold in the ten months of the financial year beginning on the 1st of April 1925 at 28·10 crores are 18·09 crores below the corresponding ten months of 1924-25. The visible balance of trade including private imports of treasure was in favour of India at the end of January to the extent of 85·82 crores of rupees—a figure which should be compared with 42·29 crores a year ago and 63·30 crores in the corresponding period of the year 1923-24.

7. The rupee-sterling exchange has shown persistent strength almost throughout the year, and for the time being at any rate we seem to have come to an end of the wide fluctuations which have been a feature of the post-war period. Thanks in large measure to the steadiness of exchange and also to other causes such as the abstention of the Government of India from the loan market for purposes other than conversion—a subject to which I shall have occasion to refer later—the busy season of 1925-26 promises to be remarkable for an almost complete absence of stringency in the money market. After the severe stringency of the winter of 1923-24, conditions in the following season of 1924-25 showed a noticeable improvement and the Bank rate did not rise above 7 per cent. and that only for a period of 4 months from January to May 1925. It was reduced by the third week in May to 6 per cent. and by the first week in July to 4 per cent. The rate was raised again to 5 per cent. in the fourth week of September and remained there till the first week of December, when it went up to 6 per cent. If, as seems possible, we are able to get through the busy season of this year with a rate not higher than 6 per cent., this will be the first occasion since the establishment of the Imperial Bank of India when the rate has not risen

as high as 7 per cent. and if we leave two exceptional war years out of the account when conditions were artificial, it will represent what I think must be a record in the history of Indian banking, and will be an achievement for which the authorities of the Imperial Bank of India will deserve our special thanks and congratulations.

Revenue, 1925-26.

Customs.

8. Our Customs revenue for the current year reflects accurately the trade conditions at which I have glanced. The suspension of the Cotton Excise Duty from December onwards, coupled with the notable fall in values, has had the result of reducing our income from the duty by 71 lakhs as compared with the Budget estimate. The yield from the import duty on cotton goods was estimated cautiously at 7·30 crores, or 40 lakhs less than the revised estimate for 1924-25, but it is not now estimated that we shall collect much more than 6 crores. On the other hand, the increase in the world production of sugar has resulted in a very heavy fall in sugar prices leading to a large increase in the imports into India, and thanks to the action of the Legislature a year ago in passing an Act converting the previous *ad valorem* duty on sugar into a specific duty, our revenues have benefited very materially. Our present anticipations point to an increase of 1,30 lakhs under sugar, fully counterbalancing the decrease under cotton piece-goods. Protective duties show increased yields, and as I have already mentioned the reduction in the excise duty on motor spirit has proved a great success, in that it has led to no such decrease in the yield as cautious estimating made it necessary for us to anticipate a year ago. Thanks to these counterbalancing factors, we now anticipate, in spite of the loss of 71 lakhs on Cotton Excise Duty, gross receipts from Customs for the year of 47·83 crores, which is 30 lakhs higher than the Budget figure. A probable saving of 20 lakhs under refunds enables us to anticipate a total improvement of 50 lakhs in the net receipts which we now put at 46·85 crores.

Taxes on Income.

9. Under Taxes on Income, which are based on the profits of the previous year, we made what we considered a conservative estimate for 1925-26 in taking a net yield of 17·35 crores which was 87 lakhs below the Budget estimate of 18·22 crores for the previous year, though the figure actually realised in 1924-25 proved to be 16·01 crores only. Unfortunately our estimate under this head has again proved oversanguine. The gross receipts are now estimated at 17·88 crores, which is 69 lakhs less than the Budget estimate, while refunds, etc., exceed the estimate by 41 lakhs, making the net yield 16·25 crores, or 1,10 lakhs less than anticipated.

Salt.

10. With the salt duty at Rs. 1-4-0 we budgeted for a normal year's receipts. It has proved, however, that we made insufficient allowance for the large accumulation of stocks which followed on the reduction of the duty in March 1924. The off-take of salt in the early months of the summer, particularly from the Northern India Salt sources, was much below normal and for the year as a whole we expect a decrease of 55 lakhs, making a net yield of 6·40 crores in comparison with the budget figure of 6·95 crores.

Opium.

11. A supplementary grant of 51 lakhs was passed by this House during the Simla session in order to meet extra payments to cultivators in the United Provinces on account of the high outturn of the opium crop. The extra payments required, owing partly to saving elsewhere, are now expected to be 35 lakhs only, and they will be more than counterbalanced by the increase in receipts. The stocks of excise opium in treasuries which, as I explained in my Budget speech last year, were taken over and paid for by the Local Governments as on the 1st April 1925, have proved to be higher by 24 lakhs than we had allowed for, thus adding by this amount to our non-recurrent receipts under this head. After taking these and other factors into account, we now anticipate that our net revenue from opium in the year will be 2·24 crores, which is 48 lakhs higher than we estimated last March.

12. In framing our estimate of the receipts of the General Budget from railways we allowed for the fixed contribution of 5·09 crores together with an estimated receipt of 15 lakhs representing one-third of the excess over 3 crores expected to be transferred to the Railway reserve. The net earnings from railways have proved, as the House is aware, slightly higher than anticipated in the original Budget, so that our share in the surplus over 3 crores is increased by 8 lakhs, and the total contribution from railways is estimated at 5·32 crores.

Railways.

13. We expect an increase of 43 lakhs under Interest owing mainly to higher rates for short money in London and higher cash balances there, and for similar reasons we anticipate an additional 46 lakhs of interest on investments of the Currency Reserves. The receipts from the Enemy Ships account and the first instalment of Reparation payments from Germany under the Dawes schemes give us an extra 21 lakhs under the head of Extraordinary revenue. This completes my survey of the Revenue side of the account for 1925-26, and explains my reasons for putting the revised estimate of revenue for the year at 131·35 crores instead of 130·68 crores.

Other Revenue heads.

Expenditure, 1925-26.

14. For a great part of the year we have been effecting our remittances at the fixed figure of 1*s.* $6\frac{5}{16}$*d.* and we are now able to anticipate that the average rate of exchange for the year as a whole for accounts purposes will be 1*s.* $6\frac{3}{32}$*d.* as against the Budget figure of 1*s.* 6*d.* Apart from an improvement of 6 lakhs in our railway revenues which affect us only indirectly, and again of 7 lakhs in regard to our capital expenditure, the revised figure for exchange accounts to the extent of 10 lakhs for an improvement in our revised budget of revenue and expenditure.

Exchange.

15. The variations in the largest item of our expenditure Military Services, are not of the same magnitude as in previous years. The net expenditure on Military Services, according to the Budget estimate for the current year, was 56¼ crores. Accuracy in reaching a revised figure for military expenditure at this period of the financial year is always specially difficult to attain, but the course of expenditure up to date points to a total net figure of 56·28 crores, or practically the same figure as our first forecast. Scrutiny of the account for non-effective services between India and the War Office has led to a special credit, for which no provision was made in the estimates of about 70 lakhs, representing a revision of the account with retrospective effect from 1919. As again, this expenditure in India has markedly exceeded the estimate in certain directions. A special provision amounting to 40 lakhs has had to be made for the purchase of certain kinds of ordnance equipment in which serious shortage has been disclosed. His Excellency the Commander-in-Chief has instituted an expert enquiry into the whole question of ordnance equipment with a view to ensuring that the real facts may be brought into clearer light and that the reasons for these shortages, which ought not to have occurred, if the system of control had been working properly, may be fully disclosed. A special grant of 15 lakhs has also been allotted for the purchase of supplies of ghee in March in advance of next year's requirements, it having been ascertained that by purchasing at an earlier date each year considerable economies can be effected. Savings of 16 lakhs on pension charges in India and an excess expenditure of about 20 lakhs owing to higher prices for articles of food and forage, are among the most important of the other variations. Since the net result of these variations is to bring the revised figure for net military expenditure out at practically the same total as the original Budget, the Finance Department are entitled to congratulate themselves on the satisfactory operation of the system introduced in connection with the 1925-26 budget, of making a lump sum cut, which amounted this year to 20 lakhs, over the total military estimate.

Military Services.

16. I have already mentioned the excess of 35 lakhs in opium expenditure. Interest charges on permanent debt also exceed the estimate by 35 lakhs owing to the capital expenditure on railways having been less by 3½ crores than the budgeted figure, to a reduction in the interest chargeable to the Posts and Telegraphs Department, of which I shall speak later, and to the fact that the rate of interest chargeable on railway and other capital expenditure since 1917, which is arrived at by taking an average of the rates at which the Government of India have borrowed since that date, has proved to be less than the figure assumed at the time of the preparation of the Budget. Plans are being worked out with a view to a modification of this rather complicated system of calculating interest and the substitution of a new procedure which will be less likely to disturb our Budget estimates. On the other hand, the revised figures of 1925-26 profit by an unexpected credit of 30 lakhs under the head of Interest owing to the payment by the Bombay Government of interest to the Provincial Loans Fund for 15 months instead of 12 months—a change of procedure introduced in order to bring their interest dates to the 31st March in each year. Slight variations in regard to other Civil expenditure apart from Posts and Telegraphs mostly cancel each other. The increased bounties on steel are almost exactly set off by the transfer of the charges on account of the Security Printing Press at Nasik to capital.

Civil expenditure.

17. I have already referred to the successful operation, so far as military expenditure is concerned, of the system introduced a year ago, with a view to preventing over-budgeting, of making a lump sum cut. The total cut made in the estimates of Civil expenditure was 15 lakhs. It was made under twelve different heads, and in all except two cases the cut has justified itself, the total expenditure having been kept by the Departments concerned within the reduced grants. The two exceptions are the Survey of India and the Indian Stores Department, in regard to both of which the House has already voted supplementary grants. As I explained in my Budget speech a year ago, this new

Precautions against over-estimating.

procedure was regarded as experimental and we are proposing to repeat it for a second year in connection with the Budget for 1926-27.

Posts and Telegraphs.

18. The working of the Indian Posts and Telegraphs Department in the current year requires rather fuller treatment. The total gross receipts are now expected to be 10·23 crores, or 18 lakhs lower than the estimate. On the other hand, there is a saving of 19 lakhs in working expenses, which owing to certain abnormal circumstances which I shall explain shortly, are now estimated to amount to 9·57 crores. This makes the net receipts 67 lakhs as against our anticipation of 65½ lakhs. This figure is of course exclusive of interest charges. At the time of the Budget it was anticipated that the final result of the working of the department for the year, after adjustment of interest, would be a small loss of Rs. 60,000. The figure included in the Budget for interest was 66 lakhs and was based, as I explained a year ago, on a rough figure, not at that time completely examined, for the total capital outlay on the Indian Posts and Telegraphs Department. The figure taken was lower than the capital outlay as shown in our books, and the intention was that the interest actually charged should be based on the depreciated block value of the assets of the department on the 1st of April 1925 when finally ascertained. The departmental investigations into the value of this block have now been completed, but the report is still under consideration. According to the figures in this report, the value of the assets is very much less than the book value, but the exact figures have still to be settled. For the present, I have felt justified in taking a round figure of 49 lakhs for interest as against the figure of 66 lakhs taken in the Budget. On this assumption, the net result of the working of the department as a whole is a profit of nearly 18 lakhs. This surplus is, however, non-recurring. The expenditure on postal stationery and stamps included in working expenses was 10 lakhs below the normal owing to the fact that the department was eating down stocks during the year. In addition, a previous wrong adjustment to the extent of about 8 lakhs under the head of Stationery and Printing

charges has had to be corrected in this year's accounts, thus reducing the working expenses by a non-recurrent sum of 8 lakhs. The true estimated profit is thus reduced to vanishing point unless further savings accrue in working expenses, and unfortunately there is still some doubt as to the correctness of the figure for interest.

19. The House will remember that in my Budget speech a year ago I explained that it was proposed to transfer to Capital the stocks of postal and telegraphic stores carried on revenue account on the 31st March 1925. The total value of such stores in the Indian Posts and Telegraphs Department was then estimated to be 1,24 lakhs. The actual balance has proved to be 1,61 lakhs. The stocks held in the Indo-European Telegraph Department have also to be taken into account, and as the credit on this account has proved to be 15 lakhs more than we allowed for, the total amount of this non-recurring credit to Revenue during the year 1925-26 will be 1,81 lakhs.

20. It will be seen that the revised estimates of revenue and expenditure for the current year, have had to be arrived at after taking into account considerable variations not contemplated in our Budget estimates. The most important of these, apart from the results of suspending the Cotton Excise Duty, are in the increased credit to Revenue of 52 lakhs from Posts and Telegraphs stores which I have mentioned, the increase of 24 lakhs in the value of the stocks of opium at treasuries taken over and paid for by Local Governments this year, the transfer of 17 lakhs of revenue expenditure to capital account in the case of the Security Printing Press at Nasik, and the decrease in net expenditure under the head of Interest amounting to 30 lakhs resulting from the payment by the Bombay Government of interest for fifteen months instead of twelve. All of these four items are in the nature of book-keeping transactions, but they have none the less the effect of swelling our surplus. The figures given in the Budget estimate for revenue and expenditure for the year were 130·68 crores and 130·44 crores respectively, leaving an estimated surplus of 24 lakhs. The improvement shown in the revised estimates is 1,06

lakhs, the figure for revenue being 131·35 crores and for expenditure 130·05 crores. The four special items which I have mentioned aggregate 1·23 crores and more than account for the increased surplus.

21. The following statement shows the main variations in revenue and expenditure working up to this total:—

	Lakhs.	
	Better.	Worse.
Customs	50	..
Taxes on Income	..	1,10
Salt	..	55
Opium (net)	48	..
Interest receipts	43	..
Currency receipts	46	..
Extraordinary receipts	21	..
Interest on debt (net)	..	35
Posts and Telegraphs	77	..
Railway contribution	8	..
Other heads	13	..
	3,06	2,00
Total, better ..	1,06	
Budget surplus ..	24	
Revised surplus ..	1,30	

Indian Archæological Fund.

22. This anticipated surplus would in the ordinary course be applied automatically to the reduction or avoidance of debt. The Government of India, however, desire to place before the Legislature a proposal for the utilisation of 50 lakhs of this surplus for the formation of an Indian Archæological Fund. The details

of the proposal which will be embodied in a Bill will be explained more fully to the House in due course. Its financial effect will be to apply 50 lakhs of the surplus, which would otherwise go to debt redemption, for the purpose of capitalising our liabilities in connection with archæological research. It is not therefore except in form a departure from the sound rule that a realised surplus should go to reduction of debt. Future budgets will be saved from a revenue charge on this account, but as it may be assumed that our outstanding debt will be 50 lakhs higher than it would otherwise be and our interest charges consequently increased, the net ultimate effect on future budgets is nil. Its immediate effect upon our revenue estimates for the current year will be to reduce the revised figure for the surplus to 80 lakhs.

23. We who are living in Delhi do not need to be reminded of our debt to the Archæological Department. When in the intervals between our deliberations we visit any one of the historical monuments that surround us, we realise the care and skill which have been devoted to preserving these ancient structures and to beautifying their surroundings. We realise and are grateful. But this is not the only side of the Department's activities. There is another which is perhaps less well-known, the work of excavation. Some of us have had the privilege of visiting Taxila and studying the fascinating antiquities, taking us back two thousand years in Indian history, which have been unearthed there in the last two decades. We are glad that they are now to be housed in a suitable museum. But if Taxila takes us back two thousand years, the recent discoveries at Harappa and Mahenja-Daro will, if the evidence is confirmed, transport us in one flight to a period of Indian history three thousand years earlier. Nay more: they hold out expectations of enabling us to get back thousands of years earlier still to a period in human history which was as remote from the inhabitants of Mahenja-Daro in the year 3000 B. C. as those ancient Indians of the Indus valley are from us to-day. The Indo-Sumerian discoveries open up a vista which may once again revolutionise the world's knowledge of the early history of mankind. Their possibilities are such that they must excite even the most unimaginative.

24. Sir John Marshall, to whom since the day when the late Lord Curzon brought him here Indian archæology owes a very great debt, has stated that a hundred crores of rupees could be spent on archæological research in India without doing more than scratch the surface. Almost the only source from which funds are at present available for excavation in India and Burma is the Central Budget. However desirable archæological expenditure may be in the cultural interests of India and of mankind, it is obvious that the taxpayer cannot be asked to give more than comparatively small sums. In 1923-24 the grant for Archæology was cut down severely under the influence of retrenchment. In 1925-26 the sum available for research was about 1·3 lakhs including the provision made in connection with Sir Aurel Stein's special work in Central Asia. The Finance Department have been pressed to provide a considerably larger sum in 1926-27, but we intimated that about 2½ lakhs was the maximum which we could see our way to grant.

25. Meanwhile, in spite of the obvious importance of following up the recent discoveries, the Archæological Department have found that they cannot frame a considered programme for a period of years and cannot train young Indians as archæologists in the absence of the possibility of giving them security of tenure or employment. The idea has accordingly been mooted that an Indian Archæological Fund should be started, and a Board of Trustees established somewhat on the lines of the Trustees of the British Museum. Once the Fund came into effective existence, might, it is hoped, attract donations from Indian Princes and from others interested in archæology and from winter visitors to India whose imagination is I find always stirred by Indian monuments. The essence of the proposal which will be placed before the Legislature therefore is that, instead of voting a grant of 2½ lakhs in the estimates for 1926-27 it should make a supplementary grant of 50 lakhs out of the surplus of 1925-26 as an initial endowment for the Fund. As I have already explained, this amounts to little more than a book-keeping change so far as our budgets for 1926-27 and for future years are concerned. Meanwhile, however, the Fund will be well started; the interest on the endowment of 50 lakhs will

bring in approximately 2½ lakhs a year to be spent on archæological research. The Trustees will be able to make an attractive appeal in other quarters for additional endowments and can go ahead to frame a programme and to train budding archæologists. Archæological excavation is the most practical form of historical research, and it is a form in which I am convinced India can make an immense addition to the world's historical knowledge. But it is ineffective unless it can be pursued on an adequate scale and according to a programme based on the regular receipt of at least a minimum income. The income of the proposed Archæological Fund will be devoted to systematic and continuous archæological excavation. The people of India are justly proud of their past and I feel sure they will welcome the establishment of this endowment for historical research.

Ways and Means and Public Debt.

26. The real improvement which has come about in the finances of the Government of India during the last few years and the strength of our position during the finnacial year 1925-26 are strikingly reflected in the figures of our Public Debt and of our debt position generally and in the story of our ways and means operations. The House will remember that in my Budget speech last year I stated that not only did we not anticipate any necessity for borrowing outside India during the year, but also that the maximum amount that we should require to raise by a rupee loan in the open market in India would be 12 crores. I stated that it was not improbable that at the same time as we approached the market for a rupee loan we should also place before the public a conversion offer with a view to beginning operations for the conversion of early maturing bonds. In the event, we found ourselves able in June 1925 to announce that our operations in the market in India would be confined to a conversion loan in view of the improvement shown by the figures of our actual balances on the 31st March 1925 in comparison with our anticipations indicated in the revised budget figures. This increase in balances was mainly due to the increase in the net railway earnings which affected both our revenue surplus and our ways and means position, and to the drawings

upon us by the Provincial Governments proving very much less than they had anticipated at the time they framed their budgets.

27. Our ability to dispense with a cash loan was most welcome to the money markets of India, but it was a subject of some comment in various quarters that the estimates framed at the time of the introduction of the Budget were proved only three months later to be so far out. I am inclined to think that the phraseology consecrated by long usage in Indian budget speeches which refers to the ways and means portion of the statements as a "Ways and Means Budget" is somewhat misleading, in that it may tend to give the public the impression that the figures and estimates in the ways and means portion of the Budget make a claim to comparative exactness not inferior to that made by the figures of our revenue and expenditure estimates. Our Ways and Means Budget is intended to be and necessarily must be illustrative rather than exact. The ways and means figures bring together the net results of operations of very varying character all over India and Burma and in London. To a large extent these operations are either not under the control of the Government of India at all or only very indirectly under their control. The aggregate result of the variations in the estimates of incomings and outgoings of the Provincial Governments on Revenue and Capital account brought to light between the date at which the Central Budget figures were prepared and the date when the balances of the Provincial Governments on the 31st March 1925 began to be approximately ascertained—a period of from 3 to 4 months—accounted for a reduction of not far short of 6 crores in our estimate of the finance requested during the year 1925-26 for meeting aggregate outgoings. Apart from the operations of the Provincial Governments, our balances are affected by the incomings and outgoings on account of various deposit and advance heads, sums received and paid out in respect of provident funds of various descriptions, deposits and withdrawals of the Post Office Savings Bank, and purchases and encashments of Post Office Cash Certificates. In these circumstances it is neither possible nor desirable to attempt to lay down a rigid ways and means

programme far in advance. The only result of doing so would necessarily be to swell our balances needlessly. At the same time it is certainly desirable that we should do anything that may reasonably be possible to secure greater accuracy in the estimates of Provincial Governments' incomings and outgoings, and I am not entirely satisfied that improvement in the machinery for dealing with our deposits and advances accounts is unattainable. These and cognate subjects are at the present moment engaging the careful attention of the Finance Department of the Government of India.

28. The decision to confine our market operations to the conversion loan in the summer of 1925 has been amply justified by results. In spite of heavy remittances in advance of requirements in London, we have been able to finance our outgoings in India without serious inconvenience, and without resort to the money market for temporary accommodation or assistance from the Imperial Bank in the form of ways and means advances. The conversion loan resulted in conversions of bonds maturing during the years 1925 to 1928 to a total of 30·61 crores, of which over 25¾ crores were conversions into the 5 per cent. income-tax free loan of 1945-55, and about 4¾ crores into the new issue of 10-year bonds liable to income-tax. The conversion loan involved immediate cash payments which amounted to 87·6 lakhs. This sum, however, included the premiums on 1925 and 1928 bonds to the extent of 23·4 lakhs which would have had to be paid at maturity in any case. The additional amount of cash payments involved may therefore be put at 64·2 lakhs. As the result of the conversion loan we have effected an annual saving in interest on the bonds converted of approximately 18·7 lakhs, and in addition 4¾ crores of the public debt have become subject to income-tax instead of being income-tax free. Moreover, apart from this considerable reduction in our annual charge for interest, we have reduced our liabilities for the repayment of maturing loans during the next three years by nearly 29 crores, and in particular our liability in respect of the 6 per cent. bonds maturing in September 1926 has been brought down from 37·9 crores to 20·05 crores. This operation has thus materially eased the problem of dealing with our maturing debt, the magnitude of which I had

occasion to explain to the House in a speech on February 18th, 1925, as well as in my Budget speech a year ago and we hope to reap further reward from this successful conversion operation when the time comes for the issue of a rupee loan next summer.

29. Before dealing with this latter question it would be convenient for me to summarise our ways and means position for the years 1925-26 and 1926-27. The figures are as follows :—

(Figures in crores of rupees.)

		Revised, 1925-26.	Budget, 1926-27.
		Rs.	Rs.
	Outlay.		
1.	Railway capital outlay	19·5	26·0
2.	Other capital outlay (including Delhi, Posts and Telegraphs, Vizagapatam Harbour, etc.).	4·5	2·5
3.	Provincial Governments' transactions	6·0	7·0
4.	Discharge of Debt	38·3	23·8
		68·3	59·3
	Resources.		
1.	Surplus	·8	..
2.	Rupee Loan	30·6	22·0
3.	Postal Cash Certificates	6·4	4·0
4.	Other unfounded debt (including Postal Savings Banks).	5·8	5·6
5.	Debt Redemption	5·0	5·0
6.	Depreciation and reserve funds	7·0	5·6
7.	Miscellaneous (net)	·7	2·1
8.	Reduction of Cash balance	12·0	15·0
		68·3	59·3

30. The House will share the satisfaction of the Finance Department and of the Government of India in the strength of the position which these figures disclose. During the year 1925-26, instead of borrowing over 7 crores net in the market

in India as anticipated in the Budget statement, we have discharged 2 crores net of market debt in India and have paid off 5·7 crores of market and other debt in England. Nevertheless, we have financed during the year new capital expenditure chargeable to loan funds to a total of 30 crores of which 6 crores is on behalf of Provincial Governments through the Provincial Loans Fund. How has this striking result been achieved? A fuller explanation would involve a closer analysis of the figures than is perhaps desirable in a Budget speech, and I must be content to refer only to the main items. Our capital expenditure has been financed in the first place to the extent of about 12 crores by a reduction of balances, though these are still about 14 crores higher than we anticipated a year ago. Our Debt Redemption scheme gave us 5 crores and our revenue surplus will give us 80 lakhs. The Post Office Cash Certificates and other unfunded debt, including the surplus of Post Office Savings Bank deposits over withdrawals, and the railway reserve and depreciation funds provided us with the balance. The incomings from railway reserve and depreciation funds and from cash certificates were in each case about 2 crores more than we had estimated.

31. In 1926-27 maturing debt falling due for repayment including railway debentures to be redeemed in England amounts to nearly 24 crores. The capital expenditure of the Central Government amounts to 28½ crores of which 26 crores is railway capital outlay. The Provincial Loans Fund estimate shows an outgoing of 7 crores for advances to Provincial Governments. We thus require nearly 24 crores for maturing debt and 35½ crores for new capital expenditure, or nearly 60 crores in all. In order to meet this liability we expect to be able to draw further on our cash balances to the extent of 15 crores. We look for 11½ crores from miscellaneous sources including Post Office Cash Certificates and other unfunded debt, and about 5 crores each from the Debt Redemption provision and from railway reserve and railway and other depreciation funds. So far therefore as we are able to judge from our present estimates, we shall require to raise a loan in the money market of an amount not exceeding 22 crores. There is no likelihood of our having to resort to

external borrowing during 1926-27, this being the third year in succession in which the issue of an external loan will have been avoided. We expect to confine ourselves accordingly to the issue of a rupee loan in the Indian money market for a sum not exceeding 22 crores, of which 20 crores will be for the renewal of the bonds maturing next September. The net amount of new money required from the Indian market will not exceed 2 crores, which is less than the amount needed to pay off external debt in London. More than the whole of our new capital programme amounting to over 35 crores will be financed without recourse to market borrowings. It will be a matter for consideration whether at the same time as we issue our rupee loan we should offer a further opportunity to holders of bonds maturing after 1926 for anticipatory conversion, as we did last year.

32. In any case I feel confident that the strength of the position thus disclosed following on what was achieved during 1925 will have a markedly favourable effect on the terms on which we shall be able to borrow. The progressively falling rate of interest at which our loans in India have been taken up by the public will continue to operate to our advantage. Our conversion issues last summer were offered on basis of 5 per cent. tax-free or about 5½ per cent. subject to tax. It is interesting to observe that the new 5 per cent. bonds subject to tax are now quoted in the market at a price showing a considerable premium over the issue price and our 5 per cent. tax-free loan 1945-55 now stands definitely above par. The following figures showing the market prices of Indian Government securities in India for the last four years tell their own tale :—

	Market Price on			
	1st February 1923.	1st February 1924.	1st February 1925.	1st February 1926.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.
5 per cent. Tax-free loan 1945-55 ..	88 4	96 10	97 15	100 12
3½ per cent. Indian Government Rupee loan	57 0	66 0	66 9	70 8

33. While I am dealing with this subject, I should like to draw attention also to the movement of prices for Indian Government stocks in London, which brings out clearly the advance in the Indian Government's credit in that market which has resulted from the absence of any new borrowing since May 1923 and from the general improvement in India's financial position. As I pointed out last year, we were fortunate in the rate we secured in May 1923 for our last loan in London. Generally speaking, prices of gilt-edged securities on the London market stood at a higher level at that period, than they have done at any time since that date, when we offered £20 million of India 4½ per cent. stock to the public at 90. The market prices of gilt-edged securities in London including Indian Government loans are at all times governed by the general conditions of the market, and have during the last year been considerably affected by the comparative stringency which followed on the steps taken to restore and maintain parity of sterling with gold. The following figures compare the price of India 3 per cent. and 3½ per cent. stock in London in April 1914, April 1923 and February 1926, with the price of certain other gilt-edged securities at the same dates :—

	30th April 1914.	30th April 1923.	1st February 1926.
India 3 per cent. loan	75¼	60¼	58
India 3½ per cent. loan	88¼	70¼	68
Local loans 3 per cent. stock	87	69⅛	64¼
London County Council 3½ per cent. stock	97	79⅞	73
3 per cent.	81	68½	63

I give a further table comparing the price of India 4½ per cent. stock on 30th April 1923 and 1st February 1926 with the price of British Government 3½ per cent. conversion loan on the same dates.

	30th April 1923.	1st February 1926.
India 4½ per cent. stock	90⅝	88¾
3½ per cent. conversion loan	81	76 5/16

It will be seen that, though owing to general market conditions the prices of Indian Government securities are lower now in London than they were either in April 1923 or in April 1914, the credit of the Government of India stands considerably higher in the market in relation to that of the British Government and other gilt-edged borrowers than it did either in 1914 or in 1923. Another rather remarkable conclusion which emerges from these figures is that the Government would at the moment at least have to pay rather a higher rate of interest for money borrowed in London than for a loan issued in India.

34. It is not open to doubt that the improvement in India's credit to which I have drawn attention is due to the strenuous efforts made by the Government of India and the Legislature to restore and maintain complete budgetary equilibrium and to the policy which we have adopted in regard to provision for reduction and avoidance of debt and to strict adherence to our rule of borrowing only for purposes which are clearly reproductive. The effect of this policy of encouraging whenever possible all sound schemes that come forward for capital expenditure of a reproductive character and using our credit in the market only for the purpose of financing such reproductive expenditure, apart of course from the financing of maturing liabilities, is further illustrated in the figures which I now proceed to give regarding the Debt of India. As this is the last Budget with which the present Assembly will be called upon to deal, I have had figures prepared showing the position of our debt as on the 31st March 1923 in order to bring out the changes which have taken place during the three financial years corresponding to the three years of life of the present House.

Statement showing the Debt of India, outstanding on the 31st March 1923, 31st March 1924, 31st March 1925 and 31st March 1926.

	31st March 1923.	31st March 1924.	31st March 1925.	31st March 1926.
		(In crores of rupees.)		
In India:				
Loans	339·83	358·81	370·38	368.35
Treasury Bills in the hands of the public	21·59	2·12	..	..
Treasury Bills in the Paper Currency Reserve	49·65	49·65	49·65	49·65
Other Obligations—				
Post Office Savings Banks	23·20	24·79	25·64	27·48
Cash Certificates	3·13	8·42	13·12	19·52
Provident Funds, etc.	36·17	39·00	42·39	46·27
Total Loans, etc.	411·07	410·58	420·03	418·00
Total Other Obligations	62;50	72·21	81·15	93·27
Total in India	473·57	482·79	501·18	511·27
		(In millions of £)		
In England:				
Loans	222·92	244·53	263·39	266·43
War Contribution	19·71	19·27	18·81	18·32
Capital value of liabilities undergoing redemption by way of terminable railway annuities	61·31	60·10	58·84	57·53
Provident Funds, etc.	·04	·13	·16	·20
Total in England	303·98	324·03	341·20	342·48
		(In crores of rupees)		
Equivalent at 1*s.* 6*d.* to the Rupee	405·31	432·04	454·93	456·64
Total Debt	878·88	914·83	956·11	967·91
Productive { for Central Government	536·65	557·09	600·05	627·71
Productive { for Provinces	87·49	97·56	106·43	114·39
Total Productive	624·14	654·65	706·48	742·10
Unproductive	254·74	260·18	249·63	225·81
Total	878·88	914·83	956·11	967·91

35. In order to show the figures of our external debt in a significant way, I have converted sterling at the current rate of 1*s.* 6*d.* per rupee not only for 1925 and 1926 but also for 1923 and 1924. The improvement in our exchange has undoubtedly given us some temporary relief in the burden of interest and other payments on sterling debt, and its effect of course is to bring about a marked reduction in the rupee figure as compared with what it would have been at 1*s.* 4*d.* It must be assumed, however ,that the higher rate of exchange

has no permanent effect on the actual burden imposed on the country in meeting our external obligations since, if the number of rupees required is reduced, the commodity value or purchasing power of each rupee is correspondingly enhanced. The effect of taking 1*s.* 6*d.* is also particularly noticeable in regard to the unproductive debt figures. It will be seen that our total debt of all kinds had increased from 878·88 crores on the 31st March 1923 to 956·11 crores on the 31st March 1925 and by a further 11·80 crores to 967·91 crores on the 31st March 1926. The unproductive debt was 254·74 crores on the 31st March 1923, 249·63 crores on the 31st March 1925, and will be 225·81 crores on the 31st March 1926 out of a total debt of 967·91 crores. At the present moment it may be said, in order to put the position in a graphic way, that the whole of our rupee debt and more than half of our sterling debt is productive, and that our unproductive debt is now less than one quarter of the whole debt. Excluding the Provincial Governments' debt, the increase in the productive debt during the current financial year amounts to 27·66 crores, while the increase in the three years since 31st March 1923 amounts to 91·06 crores. Unproductive debt has decreased during the year 1925-26 by 23·82 crores.

36. Our internal debt, excluding Provincial Government's debts to the Government of India, on the 31st March 1923 was 386·08 crores on the 31st March 1925 394·75 crores, and on the 31st March 1926 396·88 crores. Our external debt on the 31st March 1923 was 405·31 crores, on the 31st March 1925 454·93 crores, and on the 31st March 1926 456·64 crores. The increase in our external debt during the current year is, as last year, purely nominal. The latter figure includes 4·67 crores or £3½ million of Great Indian Peninsula Railway Company's debentures which, exactly as was the case in 1924-25 with the 24·67 crores or £18½ million of East Indian Railway Company's debentures, are not really an incease in the debt of India as a whole but are merely a transfer from the railway company to the Government of the liability to meet the same interest charge out of the earnings from the same Railway. These two operations more than account for the whole of the increase in the net amount of our sterling debt since 1924. In real truth the operations of the last two years have effected a considerable reduction in India's external

liabilities, since, besides taking over the debentures of the railway companies concerned, the Government of India have bought out the shareholders of these railway companies without borrowing in London for the purpose, thus converting an external debt into an internal debt. A further operation of the same sort will take place on the 1st April 1926 when a sum of £3 million provided out of the Government of India's rupee resources and remitted in sterling to London will be applied to buying out the shareholders of the Delhi-Umballa-Kalka Railway.

37. I have more than once publicly stated my conviction that if India would only learn to use her potential capital in greater measure for productive purposes than she does at present—I do not mean merely for investment in Government securities—and by the development of the banking and investment habit would make available for remunerative expenditure in India a larger portion than she now does of the surplus which she earns annually by the export of her products, not only would an immense impetus be given to the commercial and industrial development of India's resources and new and attractive fields opened for the employment of her educated young men, but the process of converting external debt into internal debt could be very greatly accelerated. In two years the taxpayer of India has managed, without increasing his external obligations, to purchase for his own use and profit the equity of the East Indian Railway, the Great Indian Peninsula Railway and the Delhi-Umballa-Kalka Railway. Is not this an object lesson of what the future may have in store if we set our minds wholeheartedly to the development of our own internal resources by the wise application and investment of our own internal capital? The Government are doing what they can to forward the movement, but much must depend on private enterprise and initiative, on the spread of education of the right kind and on the combating of what has been well designated by my friend Mr. Rushbrook Williams as India's "uneconomic tradition which does not recognise the production and accumulation of wealth as being among man's legitimate aims." There are those, I know, who fear that acceptance of the legitimacy of such an aim would involve a prostitution of India's highest self to ignoble ends. What shall it profit a man if he gain the

whole world and lose his own soul? If I believed that India's adoption of this western economic doctrine would jeopardise the high achievements of India's speculative thought and sacrifice her spirituality to a materialistic and selfish creed, I would unhesitatingly range myself with the opponents of change. I do not think it is open to challenge that the depths of understanding of man's relation to the Infinite which have been attained by the best of India's speculative thinkers hold out to Western civilization as it exists to-day a hope of spiritual progress—I stress the word "progress"—which is an essential complement and corrective to the materialism which springs from over-emphasis on the practical business of conquest of Nature's secrets and their compulsion to man's service. India long ago revolutionised mathematics and provided the West with the key to the most far-reaching of all among the mechanical instruments on which its control of nature has been built when it presented to Europe through the medium of Arabic the device of the cypher upon which all modern systems of numeration depend. Even so, India, to-day or to-morrow, will, I feel confident, revolutionize Western doctrines of progress by demonstrating the insufficiency and black of finality of much of the West's present system of human values. But I do not think that the denial of all value to western endeavours to increase the production and accumulation of wealth is essential as a support to the Indian philosophy of life. I hold that increased production and accumulation of wealth are a means—in themselves indifferent neither good nor evil—but an indisputable means towards the attainment of a higher ideal, the broadening and deepening of life's meaning for the individual and still more for the mass of mankind. What matters essentially is the purpose with which they are striven after and East and West alike can and ought to strive after them as a means to a higher end. It is an Indian commentator on Mr. Rushbrook Williams challenge who has said that the trouble is that this uneconomic tradition has not made the Indian less materialistic than the European but it has made him a worse materialist.

Post Office Cash Certificates.

38. Among the instruments of our policy of encouraging the investment habit, the Post Office Cash Certificate takes a prominent place. This security combines in itself features belonging to savings

bank deposits, in particular the facility for enchashment at any time and protection against any risk of depreciation in value, together with some of the characteristics of an investment. It may be regarded as the ideal security for the very small investor enabling him to cross the bridge dividing a depositor in a savings bank from a holder of marketable investment securities. It has been observed in England, and is no doubt true in India also that a considerable portion of the money withdrawn when Savings Certificates are cashed is not really thereby withdrawn from investment altogether but is used for the purpose of reinvestment by the holder, for example, in house property in the purchase of a business or in a marketable security of some kind. The money would very likely not be saved at all if it had not first of all been attracted to the profitable purpose of the purchase of one and then another cash certificate. It is then accumulated for a period at compound interest and when it comes to be withdrawn the sum now grown to larger dimensions is added to the invested capital of the country, and all the time a new class of small investor is being created by this process. During the year the popularity of the Post Office Cash Certificate has been even more pronounced than before and any action tending to check the growth of the habit of investment in cash certificates would be contrary to the true interests of India.

39. At the same time it must be realised that the rate of 6 per cent. compound interest, which is obtainable on a cash certificate held until maturity, is now unduly high when regard is had to the general fall in the rate of interest obtainable on other Government securities. We are moving on, as I have already said, towards a period when even 5 per cent. will seem a high rate of return on an investment issued on the security of the Government of India. The recent action of the Imperial Bank of India in reducing its rate of interest for savings bank deposits to 3½ per cent. may be cited as a further proof of the passing of the period of high interest rates generally. We are therefore considering the question of making some alteration in the terms on which the Post Office Cash Certificates are at present offered for subcription, while at the same time introducing certain new measures which will

add to the popularity of these certificates and prevent any reduction in the yield from checking seriously the growth of the habit of investing in them. I have observed recently some criticism of the Government's policy in offering these certificates for sale on the ground that the growth of bank deposits is thereby checked. In so far as these complaints have reference to the high yield at present obtainable, the reduction which we contemplate should remove any ground for objection. But I take issue with these critics when they imply that the general policy of issuing cash certificates militates against other forms of saving and depositing of savings with banks. No truth has been more firmly established by the experience of all the countries which have adopted and extended the system of cash certificates or corresponding securities than that the general stimulus to saving and investing which they give reacts beneficially on all other forms of saving.

40. The Government of India are not infrequently accused of want of elasticity in their approach to financial questions and lack of imagination and of sympathy with the burden of the taxpayer of the day. I take the accusation of want of elasticity as a compliment. It can I think mean little more than that we have a definite policy and stand by it. Imaginative finance is apt to mean a capacity to budget for imaginary receipts which fail to accrue. The easiest road to popularity for a Finance Member is the adoption of a policy of making posterity pay. I have already drawn attention to the really striking improvement in our credit and in the figures of our Public Debt which has resulted from strict adherence to the principles of avoiding all borrowing for other than truly productive purposes and making adequate provision for reduction or avoidance of debt. The common complaint against this policy is that it adds to the burden of the taxpayer of to-day by postponing the date when Provincial contributions can be further relieved and taxation reduced. I challenge even this conclusion. The direct result of our policy on the Budget figures for 1926-27 is that our total charge for interest is over 1 crore less than in the revised estimate for 1925-26 and 3·44 crores less than in 1923-24. A continuance of this policy is certain to lead in the absence of untoward incidents to a considerable further reduction in the charge

for interest in 1927-28 and future years. Departure from it would have disastrous effects on the rate of interest which we should have to pay for renewals of our maturing debt and for the new capital required for reproductive purposes. If we are able this year to bring to an end the unhappy history of the Cotton Excise Duty, it is largely because of the reduction in our interest charges. Nor is it only the taxpayer of the Central Government who benefits by the results of this policy. The figures I have given relate to the net charge for interest in the Central Budget alone. If railway rates and fares are in process of reduction it is in part due to the reduction in the charge for interest on capital, present and future, invested in our railway enterprises. If some of the Provincial Governments have received relief in regard to their Provincial contributions and if they and the other Provincial Governments are hoping for further relief, it is to an appreciable extent the reduction in our interest charges which has enabled us to do what we have done and which justifies our hope and theirs of further relief. Not only so, but the reduction in the charge for interest directly affects their own budgets in that it serves to reduce the rate which they have to pay for their borrowings from the Central Government. A year ago the House showed its recognition of the wisdom of our policy regarding provision for reduction and avoidance of debt by endorsing that policy and voting in full the demand in which that provision was included. To-day I am able to show to the House the direct benefits of its wise action in this matter, and I trust that the House and the country will now realise that it is not from any desire to maintain taxation at a higher level than is absolutely unavoidable that we insist on the debt policy which we have adopted but that such a policy is directly calculated to bring real advantages and real relief to the taxpayer of to-day as well as to the taxpayer of to-morrow.

Improvements in financial machinery.

41. Before I pass on to the Budget estimates for 1926-27 I desire to refer briefly to some not unimportant changes which have been made this year in the form of the documents which will shortly be placed before the House. A year ago as the House will remember, we introduced various changes

in the form of the Demands for Grants in the light of observations made by the Public Accounts Committee. This year we are in possession of the results of an enquiry conducted at the request of the Public Accounts Committee into the possibility of improving the appropriation reports on lines suggested by that Committee. The Auditor General's recommendations were considered by the Public Accounts Committee in August last and received their general approval, and their wishes are being carried out in the Appropriation Reports for the year 1924-25 now under preparation. In order to bring the Demands for Grants into general conformity with the Appropriation Reports and thereby to facilitate comparisons between estimates and actuals, corresponding changes have been made in the form of the Demands for Grants for 1926-27. Each grant is now shown sub-divided into a number of sub-heads and the actual expenditure will be accounted for under each so that the Public Accounts Committee, when they scrutinise the final accounts, will be able to compare without difficulty the actual expenditure with the budget provision under each sub-head and to fulfil more easily their constitutional task of examining the extent to which savings under one sub-head have been utilised by the Executive Government towards extra expenditure under another. The existing division by circles of account has, however, been retained and details of expenditure are given in the same fullness as before. Another change which will jump to the eye of anyone using these volumes is that we have reduced most of them to octavo size—a change which effects a considerable reduction in the cost of printing. It is not possible to alter the size in all cases this year, but our intention is to complete the process of conversion to octavo size in full a year hence.

42. A separate demand will be included in the 1926-27 Demands for Grants for expenditure in connection with the separation of Audit from Accounts in the United Provinces. This measure has been advocated by the Retrenchment Committee and by the Reforms Enquiry Committee from different points of view. The latter Committee held that separation of Provincial from Central finance was an essential preliminary to any appreciable advance towards provincial autonomy in financial matters, but before such sepa-

Fation can be accomplished, Provincial Governments must be in control of their own Accounts. Audit, however, appears to be a subject which should remain as at present in the hands of a single authority, the Auditor General, all over India. The separation of Audit from Accounts is therefore involved as a preliminary to further advance and it appears to offer other incidental advantages. I need only mention two at present. The new system of accounting which we propose to introduce greatly facilitates a closer and more efficient control of expenditure by the Department responsible for that expenditure as a continuous process during the period of the expenditure. The Audit department, on the other hand, is relieved from the mechanical routine duties involved in the present system and its audit becomes more searching. With the approval of the Secretary of State, therefore, we have decided as an experimental measure to introduce the new scheme of separation, as from 1st April 1926, in the accounts of the United Provinces whose Government have expressed their desire for its introduction.

BUDGET ESTIMATES FOR 1926-27.

Expenditure.

Military expenditure.

43. The form in which the detailed military estimates will be placed before the House has not been materially altered as has been done in the case of the Civil estimates, and the changes are confined to a more logical rearrangement of minor heads. As Honourable Members are aware, a Committee has been appointed to investigate the system of Cost Accounts at present in force in the Army, with a representative of the Public Accounts Committee of this House among the members. Our experience of the present system of cost accounts during the last four years and the fact that the British Government have recently decided to introduce radical modifications into the system of cost accounting in the British Army led us to the conclusion that such an enquiry had become necessary in India. Material changes in the form of the military estimates have therefore to be postponed pending the examination of the recommendations of that Committee. Fuller explanations have, however, been given of the various details of the military

estimates in view of the desire expressed in the course of the budget debates last year by members of this House.

44. The net military expenditure for the year 1926-27 is estimated to amount to 54.88 crores, *i.e.*, a reduction of 1.37 crores as compared with the Budget estimates for 1925-26, thus marking a further stage in advance towards the goal set by the Retrenchment Committee. The provision for established charges amounts to 54.24 crores, the balance representing remnants of special post-war charges. The figure of 54.88 crores includes a sum of 66 lakhs for the payment of gratuities to demobilised officers, this being the last year which will be burdened with a charge of this character. 23 lakhs have been provided for the completion of the building programme in progress in Waziristan and for the Royal Air Force. On the other hand, we appear for the moment to have come almost to the end of the surplus war stores which have been a feature on the credit side of the account for some years past. We are allowing for a credit of only 25 lakhs under this head as compared with 70 lakhs in the Budget estimates of 1925-26 and 1,10 lakhs in 1924-25. The figure of 54.24 crores net for established charges includes a sum of approximately 60 lakhs for new urgent measures mainly of a non-recurring nature for the purchase of new equipment.

45. Among the more salient features in the new estimates, I may mention first the disappearance of provision for one British Cavalry regiment, costing a sum of 22 lakhs a year which has now been dispensed with, this being the last of the specific reductions of strength following on the recommendations of the Retrenchment Committee which remained to be carried out. Charges for pensions in India and in England show a recurring reduction of 37 lakhs, while payments to the War Office for British transport charges have been brought down by 17 lakhs. It has been necessary to provide an additional 20 lakhs owing to higher prices for articles of food and forage, and an additional 20 lakhs is also included for the purpose of accelerating the programme of electrification of barracks and of building of new lines for Indian troops. As a set-off to this last liability, an additional credit of 20 lakhs is anticipated from the disposal of surplus military lands and buildings.

46. Our total expenditure on military services, including the Army, Marine, Military Works, and the Royal Air Force, amounted in the year 1920-21 to 87.4 crores net, of which about 20 crores represented special expenditure on operations in Waziristan. With the cessation of these operations, the Budget estimates for 1922-23, which formed the basis of the Retrenchment Committee's investigations, showed a net total expenditure of 67.75 crores. The recommendation of that Committee was that the Budget for 1923-24 should be fixed at 57¾ crores, subject to such additions as might be necessary in view of the delay which would ensure in carrying out the changes recommended and in order to meet special expenditure in Waziristan, etc. The Committee went on to say that for subsequent years the adoption of their recommendations should enable the estimates to be reduced to 57 crores, irrespective of savings due to further economies or fall in prices, and they expressed the opinion that continuous efforts to ensure further reductions should, in combination with the expected further fall in prices, enable the military budget to be reduced to 50 crores net after the lapse of a few years. The actual expenditure of the year 1923-24 amounted to 56.23 crores and the first stage of 57 crores mentioned by the Retrenchment Committee was thus passed in the first year. The figure of 56.23 crores included heavy expenditure on gratuities to demobilised officers and in Waziristan, but these abnormal items were counterbalanced by credits from the proceeds of sale and utilisation of surplus stores. The Budget for the year 1923-24 allotted a net sum of 62 crores for military services. This was reduced in the Budget for 1924-25 to 60¼ crores, but by the time when the Budget for 1925-26 was under consideration the actual effect of the retrenchment operations, which it had been difficult to gauge in advance, had become apparent, and it was possible to reduce the budget provision for 1925-26 to 56·25 crores net.

47. The following table brings out the results achieved at a glance :—

Net expenditure of Military services.

(In crores of rupees.)

	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
Budget estimate	66·82	67·75	62·00	60·25	56·25	54·88
Revised estimate	69·35	67·09	59·74	56·33	56·28	..
Actual expenditure	69·81	65·27	56·23	55·63	..	..

These figures include certain disturbing items both on the credit and debit side, and it is therefore of special interest to compare the true figures of the established charges, that is, the normal cost after elimination of special charges such as those for demobilisation of surplus officers and special credits for the eating down of surplus stores. In comparing these figures with the figures given by the Retrenchment Committee Honourable Members should bear in mind the fact that certain charges amounting in 1926-27 to 39 lakhs, of which the most important are the charges for Customs duty on imported stores and the cost of Stationery and Printing, have been added to the military estimates since 1923-24, as the result of new decisions regarding classification.

Adjusted figures of Established Charges.

(In crores of rupees.)

	1923-24.	1924-25.	1925-26.	1926-27.
Estimate	61·9	59·4	55·0	54·2
Actuals	56·7	55·8	55·2 (revised estimate.)	..

48. I cannot allow this opportunity to pass without referring once again to the deep debt of gratitude which I owe to the late Lord Rawlinson for his whole-hearted co-operation and earnest determination to secure economy in expenditure on military services. His untimely death meant a grievous loss to me—I lost a personal friend and a colleague to whom I owed more than I can say—and India lost a true friend. The ideal at which he constantly aimed was an Army in India not larger than he regarded as absolutely essential in India's interest, adequately equipped and fully

trained, so that India might obtain the maximum service from a fully efficient force at the minimum cost. Our military expenditure was kept during his regime under constant scrutiny by the Finance and Army Departments with the object of securing further economies. I gladly add that this policy has been continued under his successor and has the full support of His Excellency Sir William Birdwood. I am confident that adherence to this policy will result in still further reductions in our military expenditure without the sacrifice of that essential security which must always be our first aim.

49. We are fortunately able to foresee considerable savings of an automatic character in our established charges in future years, as the result of the reduction of the rates of pay of the British soldier which came into effect in October 1925. The immediate saving for 1926-27 under this head is not appreciable as the reduced rates of pay affect only new recruits, but it is estimated that, taken in conjunction with the reductions below present cost which will in due course result, from the recent revision of the pay of officers in July 1924, the saving from this source should amount to 12 lakhs in 1927-28, increasing annually to about 80 lakhs in 1930-31, and about 1¼ crores in 1933-34. Before leaving the military estimates, I must refer briefly to the question of stocks held by the Army on which I commented last year. During the course of the year the whole question has been completely examined and considerable modifications are necessary in the figures then given which were based only on information available at headquarters. A full statement of the balances now disclosed will be found in the volume of detailed estimates. The amount of stocks held proves to be appreciably in excess of the amount indicated in the figures placed before the Retrenchment Committee, and of those on which we have hitherto been working. One of the terms of reference to the expert committee of enquiry into the arsenals and ordnance depots which I mentioned earlier in my speech is the examination of surplus and obsolete stocks, and I have little doubt that a further reduction will be effected as the result of this enquiry.

Civil expenditure.

50. I now turn to our estimates of Civil expenditure. The total figure of Civil expenditure in the revised estimates for 1925-26 is 41·46 crores; the corresponding figure for 1926-27 is 41·76 crores. This small increase, which amounts to 30 lakhs, conceals a big decrease. In 1925-26 we had a big non-recurring credit, originally estimated at 1·29 crores but now ascertained in the revised estimates to be 1·81 crores, on account of the transfer of postal and telegraphic stores (including the stores of the Indo-European Telegraph Department) from Revenue to Capital. The chief feature of the expenditure of 1926-27 is the reduction, whose significance I have already endeavoured to explain, of approximately 1 crore in the charge for interest. For market debt the charge for interest in 1926-27 shows a reduction of 1·79 crores on the current year's figures partly because of the effects of our conversion loan and partly because we were able to finance all our own capital expenditure including railways and the capital expenditure of Provincial Governments without adding to our market debt. On the other hand, there is an increase of 75 lakhs under Interest on miscellaneous obligations which includes interest on provident and similar funds, savings bank deposits, cash certificates and unfunded debt generally. The net reduction in interest charges is therefore, as already stated, about one crore.

51. A drastic reduction of the area under cultivation in the United Provinces by one-third results in a considerable reduction in our expenditure on opium. A further reduction is anticipated in the near future as the result of the substantial reduction in the prices paid to cultivators. These steps had already been taken, in consideration of the large surplus of stocks that we at present hold and of future requirements, before we arrived at the decision announced recently to recommend to the Legislature a policy of progressive reduction and eventual extinction of our exports of opium. On this important question of policy I need say no more at the present moment beyond drawing attention to the fact that it foreshadows the progressive reduction and eventual disappearance of a head of revenue which at present brings us in approximately 2 crores a year.

Additional expenditure on beneficial services.

52. Our estimates of Civil expenditure include increased provision for what I may call beneficial services. I drew attention a year ago to the increase in the current year's estimates under these heads and a recent debate showed that the House shares the view of the Government of India that some addition to expenditure in these directions is both desirable and proper, and that the Finance Department's motto of wise expenditure within our available resources and avoidance of waste rather than retrenchment at all costs is endorsed by public opinion. Among new items and increases in existing items of expenditure on beneficial services included in the Demands for Grants I may mention an enhanced grant of 6¾ lakhs to the Indian Research Fund Association, an increase of about a lakh for education in the North-West Frontier Province, as well as a non-recurrent grant of about 1¼ lakhs for a new building for the Government High School at Peshawar, a further grant of Rs. 50,000 for the construction of the Victoria Hospital at Ajmer and a similar grant towards Dr. Shroff's new Eye Hospital in Delhi. We have increased the grants to the Benares and Aligarh Universities by Rs. 25,000 each and that to Delhi University by Rs. 10,000 and have provided 2 lakhs each as the first instalments of non-recurring grants to the two first named Universities. Additional funds have been provided for research at Coimbatore, Pusa, and Muktesar, and for the development of the Dairy Farms at Bangalore and elsewhere and of the Anand Creamery recently taken over from the Military Department, and further provision has been made towards the completion of the new Forest Research Institute at Dehra Dun, where over 60 lakhs out of a total sanctioned programme of over a crore has already been spent.

53. The provision for reduction or avoidance of debt in accordance with the plan set out in the Government of India Resolution, dated the 9th December 1924, requires 4.83 crores in 1926-27 or practically the same figure as in 1925-26. The Government of India propose, however, to make two changes which affect the total amount of expenditure under this head in 1926-27. Two years ago on the passing of the amendment

to the Sea Customs Act the practice was introduced of adding to the provision for reduction or avoidance of debt a sum equal to the Customs duty on stores imported on capital account including stores for the use of State-managed railways. I promised a year ago to reconsider this practice in the light of criticisms raised in regard to it in this House. There are objections in principle to inflating revenue at the expense of capital. Our object in amending the Sea Customs Act and making Government stores liable to duty was clearly not to increase the Customs revenue at the expense of our capital charges. I recognise, however, that there are arguments which can be brought forward on the other side in view particularly of the fact that the railways pay a contribution to general revenues on the basis of their capital expenditure including whatever may have been paid in Customs Duty and that railway rates and fares are calculated with reference to the capacity of the railways to earn profits on the whole of their capital expenditure. We have therefore decided to meet the views expressed by critics in this House a year ago and omit this portion of the provision for redemption of debt. An opportunity for reconsidering the whole question can be taken at the expiry of the five-year period for which the Debt Redemption scheme is in force.

54. The second proposal which the Government of India are making in this connection will be found enshrined in a clause in the Finance Bill dealing with the disposal of the sums received by India from Germany on Reparation account. These sums represent India's share of the amount allocated to the British Empire out of the Dawes annuities. The actual allocation is full of complications. The payments by Germany for all treaty charges under the plan adopted vary from 1,000 million gold marks at the start to 2,500 million gold marks in the fifth year; thereafter they are to be fixed at the latter sum together with a supplement computed according to an index of prosperity. The annuities are payable in German currency and the amount to be transferred to Germany's creditors outside Germany has to be decided by a Transfer committee with reference to the capacity of Germany to make deliveries in kind or in cash without endangering the stability of the mark. Before the total amount so transferred outside

is distributed, a number of charges have to be deducted including, for example, the cost of service of Germany's £40 million external loan, the cost of the Reparation Commission, the amounts allocated towards the payment of the Army of Occupation and of the Belgian War debt, and other items. The exact amount available for distribution is thus at all times problematical and extraordinarily difficult to forecast. The British Empire as a whole receive 12 per cent. of the total sum available, and India receives 1·2 per cent of the British Empire's share. The best calculations that I have been able to make, which necessarily are based on somewhat arbitrary assumptions, point to an annual receipts by India over the next few years of sums varying between a minimum of £66,000 and a maximum of £250,000. In 1924-25 we received £37,400 and we expect to receive about £66,700 in 1925-26. The present estimate of receipts in 1926-27 is about £120,000.

55. The reparation receipts may be said broadly to cover in the case of India one or other of the following classes of expenditure: (*a*) pensions and allowances payable by the Government to war sufferers; (*b*) expenditure incurred in replacing losses by enemy action or in repatriation of enemy nationals; (*c*) compensation payable to private persons and local bodies. So far as expenditure on replacing stores lost by enemy action and the cost of repatriation of enemy nationals are concerned, the receipts represent recovery of expenditure previously incurred by the Government. Such expenditure added to the deficits of past years and was in effect met from borrowed funds. Recurring expenditure is still being met by the Government in respect of pensions and allowances. Some part has already been covered but the major part will come in future years. The receipts which the Government now obtain from the Reparation account represent a contribution towards the capitalised value of such payments. The compensation payable to private persons and non-Government bodies stands on a different footing. The receipts on this account are not really receipts of the Government of India except in a technical sense.

56. It seems reasonable to utilise receipts from Germany under all but the last head for reduction or avoidance of debt

rather than to treat them as an ordinary item of revenue. Only by this procedure will there be annual savings in interest in future to correspond to annual payments on account of pension. The Government propose therefore that payments for compensation shall be deducted from the total reparation receipts and applied for the purpose for which they are intended, and that the balance of our reparation receipt shall be devoted to the reduction or avoidance of debt. By thus applying these special receipts, the Government will, I think, be following the procedure which is most in accordance with financial propriety, and we shall at the same time avoid disturbance in our own Budget estimates arising out of the fluctuating and uncertain character of these receipts. This proposal and the proposal to bring to an end the practice of setting aside for debt purposes a sum equal to the Customs duty on stores imported on capital account are intended to be taken together. The result of the two proposals combined will be to relieve our revenues of a charge of about 7 lakhs if our estimate of receipts on reparation account is approximately correct.

57. This may perhaps be a convenient point at which to mention that we are continuing for 1926-27 the assignments on account of Customs duty on Government stores introduced as a temporary measure two years ago to those Provinces which have not yet obtained a reduction in their contributions to the Central Government. The only important item in this connection is a sum of 5·39 lakhs payable to Bombay. It is obviously desirable that these assignments, which are objectionable in principle, should be extinguished at an early date and we propose very shortly to take up this question in connection with the examination of the Report of the Taxation Enquiry Committee recently published, with special reference to their proposal for modifying the existing Devolution Rule 15 in regard to the payment to the Provinces of a share in Income-tax receipts.

Revenue, 1926-27.

58. I now turn to the estimates of our revenue. It is necessary to anticipate some diminution in the imports of sugar, but we may reasonably look for compensation for the sums thus lost in

Customs.

increased receipts from duty on cotton piece-goods and in what I may call the normal growth under other heads. On this basis the net revenue under the head of Customs is estimated at 48·15 crores, or, an increase of 1·30 crores over the revised estimate for the current year. This figure includes 1,75 lakhs of revenue from the Cotton Excise Duty. This may be regarded as a fairly conservative estimate of what the yield from the duty would be if it were continued. The yield in 1924-25, the last year in which the duty was fully collected was 2·18 lakhs, while the highest figure during the last six years was 2,31 lakhs.

Taxes on Income.

59. The main change in the trade conditions of 1925-26 as compared with the previous year is that the cotton mill industry in Bombay has passed through what I hope will prove to be the period of its severest depression. We have to allow therefore for an appreciable reduction in our revenue from Bombay under the head of Taxes on Income. Conditions elsewhere have been on the whole better than in the previous year and our administration is increasing all the time in efficiency. We have adopted for 1926-27 a figure of 16·15 crores of receipts under this head or 10 lakhs less than our revised estimate for 1925-26. This represents 1·20 crores less than the Budget estimate for the current year.

Salt.

60. I estimate our receipts under the head salt at the figure of 6·90 crores, which assumes that accumulated stocks will have been worked down by the end of this month.

Opium.

61. The gross receipts from opium are estimated at 59 lakhs below the revised figure for 1925-26 which included a large adventitious receipt under Excise opium owing to the taking over by the Provincial Governments of stocks held at treasuries. The net receipts are estimated to be practically the same as this year, namely, 2·26 crores owing to reductions in expenditure already referred to.

Railways.

62. As the House is aware, the total contribution from Railways to general revenues during 1926-27 is estimated at 6·01 crores. This represents simply the amount of the fixed contribution based on the actual receipts for 1924-25 which was a particularly profitable year. It assumes that the net gain from Railways, after deducting the contribution will not exceed 3 crores and will accordingly be transferred in full to the railway reserve.

Posts and Telegraphs.

63. The working expenses of the Indian Posts and Telegraphs Department for 1926-27 are estimated at 10·17 crores or 61 lakhs more than in 1925-26. The growth of working expenses is due in part to the absence of the non-recurrent features which, as already explained, made the figure of 1925-26 less than the normal, and in part to an increase in expenditure amounting to 10 lakhs due to the decision of the Railway Department to withdraw the concession of free railway passes to postal employees, and to the inclusion of a provision of about 19 lakhs for new measures designed to improve the emoluments and terms of service of the postal and telegraph staff. The concessions in the case of the postal staff involve an addition of 15 lakhs to our expenditure. The gross receipts have not kept pace with the increase in expenditure, and we can expect an improvement of only 41 lakhs, making the total of our gross receipts for 1926-27 10·65 crores as compared with 10·24 crores in 1925-26. The Post Office account alone shows an estimated profit of 20 lakhs, but there is a loss of 20 lakhs on the Telegraphs and of 10 lakhs on the Telephones, owing largely to the fact that the charge for interest is proportionately heavier in the case of the latter services. The upshot is that the estimates of the year point to a loss of approximately 10 lakhs on the working of the department as a whole. I have, however, every confidence that a revival in trade will lead in due course to a considerable addition to our revenue from telegrams which has recently been disappointingly low, and that by next year the department will be completely self-supporting. To complete the picture I must add that owing to a reduction in traffic we expect, in addition, a loss of 6·7 lakhs in 1926-27 on the working of the Indo-European Telegraph Department.

64. The House will observe that in face of these figures it is impossible for us to contemplate any reduction this year in the rates for letters and postcards—a subject on which after an interesting debate in this House a few weeks ago further discussion was adjourned in order that the whole matter might be considered in its proper setting in connection with the budget figures. The wisdom of the course then taken is now apparent. Such a reduction of charges as was then under consideration is clearly impossible unless the taxpayer is to be saddled with the burden of a heavy subsidy in relief of the customers of our postal and telegraph system. I know that a return to pre-war rates is keenly desired in many quarters in the House and in the country; nor would the Government desire to oppose such a reduction for a moment if they believed that it was within the range of practical politics. I desire, however, to put the question frankly before the House. There is in my view no probability whatever of a return to pre-war rates for letters and postcards except at the cost of a heavy and steadily increasing subsidy from the pocket of the taxpayer. It is desirable that we should face the facts boldly and not deceive ourselves or others by holding out false expectations.

65. The truth is that we are confronted by what I may call a secular change in conditions in India. The very cheap rates of postage to which India had become accustomed before the war were possible only because of the very low level of prices in India as compared with other countries. The last three-quarters of a century have witnessed a steady rise in the average level of prices throughout India—a rise which was the natural and inevitable outcome of the far-reaching changes which were gradually making their effect felt on the conditions of life in India. I may illustrate these changes with reference to figures of index numbers of prices going back to 1860. If we take the figure for the average of the year 1861 for wholesale prices in the United Kingdom and India as 100, the increase in the year 1924 in the case of India is represented by a figure of 251 and in the case of the United Kingdom by a figure of 142. If we go back only as far as 1914 and compare pre-war with present prices, the increase in India is from 100 in 1914 to 163 at the end of December 1925. The corresponding increase in the United States is from 100 to 158, and in the

United Kingdom from 100 to 153. In the face of these figures which, whatever doubts we may have as to the absolute accuracy of the calculations on which the index numbers are framed are at least a reasonable guide to the general trend of events, it is impossible to expect that the Indian Postal department should be able to carry letters or postcards at the rates prevailing in 1860 or even in 1914. We cannot expect wages and expenses to stay at a level below the average rise in prices generally. Unless therefore the future holds out the prospect of a considerable further fall of prices to at least the 1914 level—a development which would probably be undesirable in the general interests of India's prosperity —we must admit the logical conclusion that the day of the 3 pie postcard and the 6 pie letter is past beyond recall. Much as we may regret this inevitable conclusion, it is better that we should cease to delude ourselves with unrealisable hopes and should set ourselves to secure the maximum efficiency and the greatest possible facilities to the public from the department as things are to-day.

Other receipts.

66. Our estimates of revenue assume the continuance of the practice of appropriating to revenue the interests on the Paper Currency Reserve and the surplus of the Gold Standard Reserve over £40 million. We may, I think, assume that, whatever changes may be introduced as the result of the recommendations of the Royal Commission on Currency, the profit now obtained by the Government from these Reserves, whatever form they may assume, will not be substantially affected. In regard to other heads of receipt, extraordinary income from enemy ships will no longer accrue to us, and it is necessary to estimate interest receipts on a lower scale than this year.

Surplus.

67. We are now in a position to frame our balance sheet. The total estimated revenue for 1926-27 amounts to 133·43 crores, and the total estimated expenditure amounts to 130·38 crores. We are left with a surplus of 3·05 crores. I hasten to remind the House that the latter figure includes the sum of $1\frac{3}{4}$ crores for receipts from the Cotton Excise Duty.

Conclusion.

68. To what extent can we regard this surplus as being free for us to dispose of ? How far is it a recurring surplus ? The House will observe that I have made no reference except in a very incidental way to the Report of the Taxation Enquiry Committee, or to the proceedings of the Royal Commission on Currency. The former's report has only recently come into the hands of members, and though incomplete copies have been available to the Government for a somewhat longer period, we came to the conclusion that the extremely interesting and instructive material which it provides demands more prolonged and more complete examination than was possible in the time at our disposal. I have therefore included in this Budget no suggestions for modification of our taxation system in the light of the Committee's recommendations. Their recommendations will give all the Governments in India and their legislatures ample material for reflection in the course of the coming year. The report is, I think, a most valuable addition to our knowledge of the Indian taxation system, and in the compass of one volume we have here a complete survey of all the taxation at present imposed. Important additions to our understanding of the problem of the relation between Central and Provincial taxation are made in many passages in the Report. I take this opportunity to-day of thanking Sir Charles Todhunter and his collegues for the hard labour which they have devoted to mastering their subject and for the instructive report which they have placed before us. So far as the present Budget is concerned, however, we are justified in assuming that, whatever decisions may be arrived at in the light of the recommendations of the Taxation Enquiry Committee, they will not affect the question of the disposal of the year's surplus.

69. The same assumption must be made in regard to the work of the Royal Commission on Currency. Our estimates assume the continuance of the present credits to revenue of the interest on Currency investments. They also assume an average rate of exchange of 18*d.* for 1926-27. It is impossible to anticipate the conclusions of the Commission and equally impossible, besides being very undesirable to set aside any portion of the year's revenue as an insurance fund against

possible repercussions on our Budget position in future years. Nor have we any present reason for regarding such an insurance as requisite.

70. In regard to other items in the Budget we have to remember that the receipt from Railways in 1926-27 are high; the earnings of the year 1925-26 were not as good as those of the previous year, so that our fixed contribution from Railways in 1927-28 may be less by as much as 79 lakhs than in 1926-27 if the actual figures for Railway receipts for 1925-26 confirm our revised estimate. Our opium revenue is also an uncertain factor. The net revenue fluctuates within rather wide limits and at times may even increase owing to sudden decreases in expenditure following on reductions in the area cultivated and in the price paid, but the progressive elimination and eventual extinction of our opium revenue has to be assumed. There is, however, no reason to think that this loss of income which must necessarily be spread over a period of years cannot be counterbalanced by growth of revenue in other directions. Our Income-tax revenue is exceptionally low at the moment and may certainly be counted upon to give a considerably increased yield in later years. Finally, we look for further economies in our military expenditure which still contains special items of a non-recurrent character.

71. After giving full weight to these various considerations, we have come to the conclusion that there is no undue risk in treating the whole of our surplus as a recurrent one. I have already confided to the House the secret that the Finance Bill includes provision for the final abolition of the Cotton Excise Duty, and the privilege of sharing with the Government in the credit for this historic achievement will belong to the Legislature when the Finance Bill is passed. This leaves us with a divisible surplus available for other purposes amounting to 130 lakhs. The House will I feel sure have no hesitation in agreeing that past expressions of policy and the truest interests of the people of India alike demand that, after using $1\frac{3}{4}$ crores of the sum at our disposal for the reduction of Central taxation, we should devote as much as we can of the rest to the relief of the Provinces. We accordingly propose to apply 1,25 lakhs to the further

reduction of the provincial contributions in accordance with the Devolution Rules. The relief thus afforded will go to the extent of 57 lakhs to Madras, 33 lakhs to the United Provinces, 28 lakhs to the Punjab and 7 lakhs to Burma.

72. The total of the Provincial contributions fixed under the Meston Settlement was 9.83 crores. A year ago we made a permanent reduction of 2½ crores and provided 63 lakhs for the continuance of the temporary remission of Bengal's contribution. With the additional 1¼ crores, set aside now, we shall have reduced our reliance on the Provinces by 4.38 crores in all, which is not very far short of half the total. The Provinces whom fortune and the Devolution Rules favour this year are (apart from Bengal) the same as those which obtained the biggest benefit a year ago. But the turn of the other Provinces will come. They are all brought much nearer fruition by the events of the last two years and will no longer feel that the prospect of remission does not interest them. Meanwhile the taxpayers if not the Government of the Province of Bombay in particular and of other Provinces in a lesser degree secure the benefit of the repeal of the Cotton Excise Duty, the relief given in this budget being divided between the Central taxpayer and the Provincial Governments.

73. At an earlier stage in my speech the approaching end of the life of this Assembly tempted me to compare the figures of India's debt now with those of three years ago. Before closing let me indulge in a further glance backwards and a glimpse into the future. The first Assembly was burdened with the ungrateful task of imposing extra taxation in order to bridge the yawning gap between revenue and expenditure, a task that at one time seemed well nigh hopeless. The Budget of 1924-25 which coincided with the first session of this House signalised our definite escape from the era of deficits and brought the Salt tax back from Rs. 2-8 a maund to the present rate of Rs. 1-4. For this reduction, though no doubt it had the assent of the majority only the minority in this House who voted for the second reading of the Finance Bill can claim to share the credit with the Government and the Council of State, and the Government did not conceal their view that a higher rate, which might have enabled us

by now to have achieved the complete extinction of the Provincial contributions had much to commend it. But if this House dealt in a step-motherly way with the Budget of 1924-25, it placed to its credit six months later the convention in regard to the separation of railway finance from general finance, a reform which I regard as the greatest financial achievement of the years under review. We have made other advances in our financial machinery during this period such as the establishment of the Provincial Loans Fund and the formulation of a clear policy of reduction and avoidance of debt, and we have paved the way for other advances as for instance, the separation of Accounts and Audit, and the reform of the Indian currency system. We have moreover greatly improved the mechanism of the Assembly's financial control. But the new arrangement for dealing with our Railway Budget remains the outstanding feature. It has cleared the path for a continuous programme of railway construction and rehabilitation and is the direct parent of the proposals for progressive reduction of rates and fares which has now been put in hand while it has relieved our general finances of an intolerable burden of uncertainty. The Delhi session of 1925 found the Government and the Assembly working together as you Sir, will remember, to put the finishing touches to our Debt Redemption plans and to make a substantial beginning of the remission of Provincial contributions. To-day we are continuing last year's work while at the same time celebrating the happy extinction of the notorious (even if sometimes maligned) Cotton Excise Duty.

74. I ask those who profess unending dissatisfaction with the Reforms and denounce them as a sham and the Government as insincere and unresponsive, does the financial story of these three short years justify depression or despondency ? In that brief space we have immensely improved our financial machinery and have progressed nearly half-way on the road to extinction of the Provincial contributions and we have reduced the Salt tax and abolished the Cotton Excise Duty. For five years the Reformed Legislatures have been at work in India. It is true that weather conditions have on the whole favoured us and that the level of taxation is still high in comparison with 1914, though not in comparison with other

countries. But to me it seems undeniable that the association of chosen representatives of the people of India with the Executive Government and their constant interaction the one upon the other in the Assembly and the Council of State have enabled India to win through the inevitable discomforts of the period following the war with a measure of success that makes her financial position the envy of other nations and could scarcely have been possible without the Reformed Constitution. The members of this House appear to me sometimes to fix their attention so earnestly on what are called political questions as to overlook the steady advance towards the goal of constitutional self-government which is being registered day by day in administration and in finance. Mr. Coates, the present Prime Minister of New Zealand, made a confession of faith in a speech delivered last May soon after he succeeded to the Premiership, which deserves, I think, the careful consideration of those who are working for India's future. "It may seem," he said "that I have unduly stressed the financial and administrative aspect of Government. My six years of Ministerial service, however, have convinced me that intensive application of the principles of sound finance to every function of Government is ever essential in the public interest. It is from that solid foundation created that we can build the structure of our public services and enable the development of our country to proceed. . . . . Only by judicious care and foresight in setting our financial foundations is it possible to devote the necessary attention to all our citizens."

75. The Government of India and this Assembly have not always seen eye to eye on financial questions, but the record shows that we have worked together not without reward, to establish a foundation of financial stability far more firmly based than when we began. We leave to the next Assembly the task of building on those foundations with the firm assurance that though all the difficulties are not surmounted and though new anxieties may arise, they will not have to complain of our work of preparation and will find their financial heritage a source of strength in advancing to the solution of the political and constitutional task which await them.

The 1st March 1926. BASIL P. BLACKETT.

Statement comparing the actual Revenue and Expenditure of the Central Government (Imperial Revenue and Expenditure before the Reforms) with the Revised Estimates for each year from 1915-16 *to* 1924-25.

(*See paragraph* 3 *of speech.*)

[In thousands of Rupees.]

	Revised Estimate.			Actuals.		
	Revenue.	Expenditure.	Surplus (+) Deficit (—)	Revenue.	Expenditure.	Surplus (+) Deficit (—).
1915-16 ..	78,89,08	81,58,21	—2,69,13	80,00,96	81,79,26	—1,78,30
1916-17 ..	97,25,67	88,27,37	+8,98,30	98,53,10	87,31,37	+11,21,73
1917-18 ..	1,14,84,48	1,06,27,74	+8,56,74	1,18,70,58	1,06,57,52	+12,13,06
1918-19 ..	1,27,94,65	1,34,79,88	—6,85,23	1,30,40,66	1,36,13,72	—5,73,06
1919-20 ..	1,44,07,56	1,59,18,67	—15,11,11	1,37,13,98	1,60,79,27	—23,65,29
1920-21 ..	1,35,10,35	1,48,03,61	—12,93,26	1,35,63,32	1,61,64,17	—26,00,85
1921-22 ..	1,13,15,32	1,41,94,52	—28,79,20	1,15,21,50	1,42,86,52	—27,65,02
1922-23 ..	1,20,70,17	1,37,95,52	—17,25,35	1,21,41,29	1,36,43,05	—15,01,76
1923-24 ..	1,31,96,04	1,29,89,97	+2,06,07	1,33,16,63	1,30,77,63	+2,39,00
1924-25 ..	1,34,82,26	1,30,82,68	+3,99,58	1,36,03,92	1,32,35,66	+5,68,26

Extract from the Proceedings of a meeting of the Legislative Assembly held at Delhi on Thursday, 18*th February* 1926.

SPEECH OF THE MEMBER FOR COMMERCE AND RAILWAYS INTRODUCING THE RAILWAY BUDGET FOR 1926-27.

INTRODUCTORY.

The Hon'ble Sir Charles Innes (*Member for Commerc and Railways*); Sir—In placing the Railway Budget for 1926-27 before the House, I have very few preliminary remarks to make, but I think, I can claim that in one point at any rate the Budget I am presenting is an improvement on its predecessor. The preparation of the Budget last year followed close upon the convention agreed upon between the Assembly and the Government. We had first to work

out at high pressure the changes in the procedure and the form of the Budget necessitated by the new arrangement, and the discussion of the actual estimates with the Standing Finance Committee for Railways perforce had to be rather hurried. This year we have been able to do better. The proceedings of the Standing Finance Committee for Railways have already been circulated to Hon'ble Members, and I have no doubt that they have been studied with that sedulous industry which is so characteristic a feature of public men in India. Fourteen meetings of the Committee have already been held in 1925-26, and I note that Mr. Sim summoned these meetings in places so far apart as Calcutta, Bombay, Simla and Delhi. I note also that the Agents of three important railways were invited to attend meetings of the Committee held at their headquarters and by supplying further information and local details regarding particular projects materially assisted the Committee in arriving at their decisions. The proceedings of these meetings fill 7 volumes and cover 470 pages of print, and I know that I shall have the whole House with me when I say how grateful we are to Mr. Sim and to the members of the Standing Finance Committee for their labours and for their public spirited devotion to duty. Actual budget work began in earnest in November last. In November and December the Committee examined the Capital programme of each Railway. In January the budget and a preliminary draft of the Budget Memorandum were placed before them and were subjected to close scrutiny for 3 days. We have made it our aim to take the Standing Finance Committee into our fullest confidence, and it gives me great pleasure to acknowledge that in return we have received great assistance in the framing of our budget. And the result is that the Budget I am presenting to-day has passed through the scrutiny of a Committee composed almost entirely of non-official Members of the House. Each demand, indeed, has received the approval of that Committee, and I am optimistic enough to believe that this fact will facilitate the passage of the Budget through the House. Criticism, of course, we shall get. But in meeting that criticism I confidently expect to receive doughty assistance in debate from the members of the Standing Finance Committee for Railways.

Hitherto, the defence of the Railway Budget has fallen almost entirely on the shoulders of the few officials in this House who happen to be specially connected with Indian Railways. But from now onwards I hope that Hon'ble Members who attack the Budget, at any rate on the financial side, will find themselves up against other Hon'ble Members, on the same benches as themselves, who in the Standing Finance Committee for Railways have assisted to frame the Budget. I go further still. I think I may legitimately look forward to the time when the actual estimates, as in England, will ordinarily be accepted as a matter of course by the House, and when the voting of the demands will be regarded mainly as an opportunity of raising discussions on questions of policy and matters of general interest. The House has its guarantee of economy in the fact that we have to pay not only our interest charges but a contribution in addition, and that anything we can make in excess of our charges goes to our own reserves.

2. Before I proceed further, I wish to repeat the appeal I made last year. Last year Hon'ble Members when they gave notice of reductions added a few words to indicate what subject they wished to discuss. The procedure was of great assistance to us, and I hope that it will again be adopted this year.

3. I propose without further ado to come to figures, and I shall arrange my speech much on the same lines as last year. That is to say, I propose rapidly to review the revenue estimates both of the current year and of the year 1926-27. I shall not go into detail. Full explanations of the figures are given both in the Budget Memorandum and in the footnotes to the Demands for Grants and next week the House will have ample opportunities for asking for further information on particular points. My purpose in this speech is to give the House a general idea of the financial results of our Railway property. I will also deal briefly with our Capital programme, and finally I shall have some remarks to make of a more general nature.

Financial Results of 1924-25.

4. I wish to begin my review by saying just a few words about the revenue results of 1924-25. The House is already aware that it was a very prosperous year for Indian Railways. When I made my Budget speech last year, we expected to gain from commercial lines 11·25 crores. We did, however even better than we expected, mainly owing to phenomenally good earnings in February and March, and, in the event, the actual gain from commercial lines turned out to be 14¾ crores, representing a return on the capital at charge of State lines of 5·85 per cent. This improvement in receipts affected our payments to General Revenues under the convention, and also, of course, the amount available for transfer to Railway Reserves. Hon'ble Members are familiar with the convention, and I will not go into details. We anticipated last year that our contribution to General Revenues for 1924-25 would be 685 lakhs gross or 564 lakhs net (that is, after deducting the loss on strategic lines). But actually our contribution was 799 lakhs gross and 678 lakhs net. Similarly instead of placing to Railway Reserves 410 lakhs as we expected we transferred to Reserves a sum of 638 lakhs.

Revised Estimate for 1925-26.

5. Those I think are very pleasing figures, and I am sorry that our revised estimate of the current year does not make quite as satisfactory a showing. The House will remember that on commercial lines we budgetted for gross receipts amounting to 101·34 crores and for expenses amounting to 90·54 crores. That is to say, we budgetted for a net gain from commercial lines of 10·80 crores. The Revised estimate of our net gain is 10·45 crores, or only 35 lakhs less than the budget figure, but the other figures have undergone considerable change. We now expect our gross receipts from commercial lines to be 99·81 crores, a decrease of 153 lakhs compared with the budget figure, and our working expenses and interest charges to be 89·36 crores or 118 lakhs less than we provided in the budget.

Comments on the Revised Estimate.

6. The House will no doubt want to know briefly why our gross receipts are 153 lakhs less than we anticipated. I must first explain, however, that the figure of 153 lakhs is a net figure. We expect a gain of 26 lakhs under the heads of interest on our balances and the Government share of profits from subsidised Companies, and our estimate of gross traffic receipts is really down by as much as 179 lakhs compared with the Budget. But this figure of 179 lakhs is again a net figure. In coaching traffic we have done better than we expected, and the drop in earnings has been entirely on goods traffic. Indeed, the Budget Memorandum shows that we expect our earnings from goods traffic to be down by nearly 2½ crores. I do not know whether the House expects from me any explanation why this is so. The only general explanation I can give is the truism that, in the words of the Acworth Committee, "Railway earnings vary abruptly from time to time in accordance with harvest results and trade fluctuations."

That is such a commonplace that it is hardly worth saying, but I think that it would interest the House if I take two concrete instances and show, in terms of actual loadings, exactly what a bad harvest or depression in any particular trade means to a Railway. When I made my budget speech last year, we had high hopes of a really good wheat crop. In 1923-24 the wheat crop had yielded 9½ million tons. At the end of January 1925, it was reported that the area planted with wheat exceeded the area planted at the same time in 1924 by 1,400,000 acres, and we hoped for a very big crop. But unfavourable weather conditions set in and in the event the final forecast showed a crop nearly a million tons less than in the preceding year. In other words, these unfavourable weather conditions wiped out almost the whole of our exportable surplus. In the 9 months ending December last, exports of wheat from Karachi were only 154,000 tons. In the 9 months ending December 1924, they were 737,000 tons; exports of barley similarly fell away. The North Western Railway is the great wheat Railway of India, and the disappointing character of the wheat harvest is reflected in our Railway returns. Between the 1st April 1925 and the 23rd

January last, we loaded on the North Western Railway 87,789 wagons with grain and pulse, or approximately 66,000 wagons less than we loaded in the corresponding period of last year. It is not surprising therefore that we expect goods earnings on the North Western Railway to be down by 134 lakhs compared with the budget estimate. Let me give another instance taken from another Railway, the East Indian. This Railway, of course, is the coal railway of India. This year has been a year of depression in the coal industry, and we see the effects in our statistics of loadings. Taking the same period for the purpose of comparison, namely, 1st April to 23rd January, I find that this year we loaded 476,000 wagons with coal on the East Indian Railway against 526,000 wagons last year. In view of these figures relating to two of our greatest trades, I think that we may count ourselves fortunate in that our revised estimate of goods earnings has not had to be placed at a much lower figure.

7. I have said that we expect our gross expenditure to be less by 118 lakhs than the budget figure. It is made up partly of working expenses, partly of miscellaneous expenditure and partly of interest charges. The decrease in interest charges is counterbalanced by an equivalent increase in miscellaneous expenditure, leaving the net reduction of 118 lakhs entirely under working expenses. The reduction is mainly due to the facts that for reasons fully explained in the proceedings of the Standing Finance Committee we have been unable to utilise the provision made for automatic couplers and that we expect to spend only 25 lakhs of the special provision of 50 lakhs made for repairs to rolling stock. On the other side of the account there is the special provision of Rs. 37 lakhs for the extension of the Lee Commission benefits to officers of the East Indian Railway, the Great Indian Peninsula and the Company Railways. The supplementary demand for this sum was rejected by the House a few days ago by 1 vote. It is now my duty to announce that the Governor-General in Council has restored the demand under the provisions of Section 67 A of the Government of India Act.

Contribution for 1925-26.

8. The net result is that we expect to have a surplus of 10·45 crores. Under the convention, our contribution this year, like our contribution last year, is based on the actuals of the year 1923-24. One per cent. on the capital at charge in the year 1923-24 *plus* 1–5th of the surplus profits of that year represents like last year a sum of 630 lakhs. From this sum, however, has to be deducted the loss on the working of strategic lines in 1923-24, namely, 121 lakhs, and the net contribution is 509 lakhs. Now as I have just said, our revised estimate of our gain from commercial lines is 10·45 crores. The loss this year on strategic lines is 168 lakhs. The amount for disposal therefore is 877 lakhs. From this amount we deduct the contribution of 509 lakhs, and there is a balance of 368 lakhs. The excess over 3 crores is 68 lakhs, and under the convention $\frac{1}{3}$ of this goes to General Revenues. The final result therefore is that we expect to transfer to our Reserves 345 lakhs and to make a contribution to General Revenues of 532 lakhs. But I would beg the House to observe that this figure is a net figure. The general taxpayer is really taking from commercial lines 653 lakhs. Our net contribution of 532 lakhs is only 16 lakhs less than the amount Sir Basil Blackett budgetted for, and I would here pause to point out one advantage which we derive from the stabilisation of our contribution to General Revenues. When last November, Sir Basil Blackett was considering what effect the loss of the Cotton Excise revenue would have on our finances not only this year but also next year, he knew within a few lakhs exactly what he would receive in either year from the Railways, and I think that he will bear me out when I say that our announcement on December 1st last was very greatly facilitated by the stabilisation of the contribution to General Revenues resulting from the convention in regard to the separation of Railway Finance from General Finance.

Budget Estimate for 1926-27.

9. I pass on to the Budget estimate for 1926-27. The figures in brief are that we are budgetting on commercial lines for gross receipts amounting to 102·58 crores and gross ex-

penditure, including interest charges, of 92·13 crores. If these figures are realised, the gain from commercial lines will be 10·45 crores, and the net gain that is the gain after deducting the anticipated loss on strategic lines will be 871 lakhs. In 1926-27 our contribution will be based on the financial results of the year 1924-25 and I have just told the House what a prosperous year that was for Railways. General Revenues indeed will take out of us a gross contribution of 760 lakhs. The net contribution payable will be 601 lakhs, and the balance of the 871 lakhs which we expect to have for disposal, namely, 270 lakhs will be transferred to Railway Reserves.

10. In making these estimates, we have allowed for certain reductions in freights and fares which we have made or wish to make and to which I will refer later. I hope that the bread we are casting upon the waters will return unto us after many days in the shape of increased traffic, but the immediate effect must be detrimental to our earnings and we are allowing for a falling off of about 2 crores as a direct result of the reductions. For the rest, we have assumed that the season will be a normal one and that there will be a normal development of traffic on our existing lines. Also we have taken into account the fact that we have opened 264 miles of new lines in the current year, that we expect to add another 240 miles in the coming year and that we shall acquire the Delhi-Umballa-Kalka Railway. We have taken all these factors into consideration and have felt justified in estimating that our gross traffic receipts from commercial lines will be 101·35 crores or 2½ crores more than the revised estimate of the current year. Our estimate of gross expenditure from revenue, namely, 92·13 crores is 277 lakhs more than the revised estimate of the current year. Part of the increase is due to an increase of 130 lakhs in our interest charges. As regards working expenses proper, we place them at 65·19 crores or 132 lakhs more than the revised estimate of this year. 40 lakhs of the increase is due to larger appropriations to our Depreciation Fund. For the rest the increase is due mainly to the fact that we have increased our provision for repairs to rolling stock by 35 lakhs and to larger provision for operating expenses other than fuel, this larger provision being necessitated by the fact that we expect to handle a larger volume of traffic. On the other hand, in the

circumstances set out in the Budget Memorandum we hope again to effect a considerable saving in our fuel bill.

Capital Budget of 1925-26.

11. I propose now to say a few words about our Capital Budget. The approved programme for the current year provided for a capital expenditure of 32·07 crores. Past experience had told us that Railway Administrations would not be able to spend the full grant, but our policy is not in any way to restrict the execution of sanctioned works. Clearly once a work is sanctioned it is desirable that it should be carried to completion as expeditiously as possible. Accordingly we allowed Railway Administrations the full grants asked for for approved works and made a lump sum deduction in their demands for the probable savings we anticipated in their expenditure. The reduction we provided for was 9·17 crores, so that the net grant was fixed at 22·90 crores. We estimate that the actual capital expenditure will be 19½ crores and that there will be a lapse of 3·40 crores. This lapse compares favourably with the lapse of nearly 18 crores in 1923-24 and nearly 17 crores in 1924-25. We have made changes in the system of preparing estimates, in the arrangements for the execution of works and in the procedure relating to the preparation and certification of indents. These changes have already borne fruit, but I frankly admit that there is still room for improvement, and we have reason to hope that in the future actual capital expenditure will approximate more closely to our budget estimates. In this connection, I take the opportunity of announcing that quite recently the Secretary of State largely increased our powers of sanction. He has done so for the reasons I have mentioned earlier in my speech, namely, that the obligation laid upon us by the Assembly to pay not only our interest charges but also a contribution to General Revenues is in itself a guarantee for economy which justifies a relaxation of his control. Many projects which formerly required a reference to him are now within our own powers of sanction, and a considerable saving of time should be the result.

Capital Budget of 1926-27.

12. For next year Railway Administrations have proposed an expenditure on approved works of 34·58 crores on capital account. We intend to authorise Agents to spend up to this amount but we do not think that actual expenditure will exceed 22 crores. This figure is made up of 15·44 crores for open line works and 6·56 crores for new construction. The actual figure we have included in the estimates, however, is 26 crores, 4 crores having been provided for the purchase of the Delhi-Umballa-Kalka Railway.

Open Line Works.

13. Full details of open line works are given in the Budget Memorandum and in the budget books of individual railways and I have time now only to direct the attention of the House to a few of the more important items. The general object of this expenditure is to make Indian Railways better equipped to handle remuneratively and efficiently not only existing traffic but also that natural expansion of traffic which we confidently expect. Possibly the most striking item in the programme is the electrification of the railways in and near Bombay. We have already opened the electrified Harbour Branch of the Great Indian Peninsula Railway and the remainder of the scheme for the electrification of the Great Indian Peninsula and Bombay, Baroda and Central India suburban lines is steadily being pushed forward to completion. Preliminary work has also been begun for the more ambitious scheme, which we also hope will be very remunerative for electrifying the Great Indian Peninsula main lines from Kalyan to Poona and Kalyan to Igatpuri. Again we are laying heavier rails and strengthening bridges on sections where the existing standard is below that required for modern developments. Other sections are being doubled or quadrupled. I may mention, for instance, that we are providing 30 lakhs for the doubling of the Grand Chord from Gaya to Moghalsarai, and 44 lakhs for quadrupling the Bandra-Borivli and Bandra-Grant Road sections of the Bombay, Baroda and Central India Railway. We have important schemes in hand for the remodelling of station yards, one of the most important being

that for the remodelling of the Victoria Terminus at Bombay at a cost of 88 lakhs. There is an almost equally heavy programme of workshop remodelling calculated, we hope, considerably to accelerate repairs to locomotives and rolling stock. And finally, among the additions to rolling stock which we contemplate are included, in terms of 4-wheelers, 2,707 goods wagons and 671 coaching vehicles. Of these latter, 547 are lower class carriages. Indeed, our general position is so much stronger that we have felt justified in providing for a gross expenditure of nearly 1½ crores in additions and betterments to lower class carriages. Apart from and in addition to this, we are spending some 31 lakhs on amenities which may be described as special for lower class passengers.

New Construction.

14. For new construction, Railway Administrations have asked for 9·82 crores. About 6½ crores are required for lines the construction of which is already in progress and the balance will go to new lines. A complete list of all the lines will be found in Demand No. 7, and I will merely say now that the programme comprises more than 60 different projects covering more than 2,500 miles of new construction. The policy we are working to is that we are willing and anxious to construct any new lines provided we are satisfied that they will be remunerative, and our practice now is to draw up the annual programme of new construction on the basis of the co-ordinated recommendations of Local Governments and Local Railway Administrations. We have also impressed on Railway Administrations their responsibilities for developing the areas within their respective spheres of influence by bringing to our notice promising schemes of railway development within those areas. The principal difficulty with which we are now confronted is that of spending the money—that is, of executing rapidly sanctioned projects. This is a matter of organisation, and I hope that it will not be long before we show considerable improvement in this respect. On some Railways where much new construction is in hand, we have adopted, with good results, the expedient of placing a special Chief Engineer directly in charge of all new construction, and we are also experimenting in the direction of more extended use of private contractors, particularly for bridge work.

Railway Reserves.

15. I mentioned earlier in my speech that in 1924-25 we transferred 6·38 crores to the Railway Reserves. This year, if our estimates prove correct, we hope to transfer this year 3·45 crores, and our reserves should stand approximately at 10 crores of rupees. As the House knows, the convention lays down the objects for which these reserves are to be used. They are intended *firstly* to secure the payment of our annual contribution to General revenues, *secondly* to provide, if necessary, for arrears of depreciation, and *thirdly* to strengthen the financial position of railways in order that the services rendered to the public may be improved and rates reduced. Last year we decided not to take any action which would reduce the amount to be added to our reserves. This year we have felt justified in adopting a bolder policy. I do not mean to imply that we regard reserves amounting to 10 crores as anything to boast about. They represent indeed less than two per cent. of the total capital at charge on commercial lines.

16. In a commercial concern like the railways where the receipts fluctuate widely with seasonal and trade conditions, while the major portion of expenditure does not vary with the receipts, reserves of this amount can only be regarded as insignificant and quite inadequate for any of the purposes for which the reserves are required—much less for all those purposes. It might be argued with considerable force that in the long run the wisest course would be to continue to build up the reserves at the present pace, or even faster, in order that our reserves might, as speedily as possible, be of sufficient magnitude to place the railways in an impregnable financial position. Moreover there is another purpose for which I think the House would also desire that substantial reserves should be built up. The House must remember that as long as we are required not merely to balance our budget, but also to pay a heavy contribution to general revenues, we must perforce for some time to come, confine our new constructions mainly to remunerative lines, that is, to new lines which can reasonably be expected to be remunerative within 5 or 6 years. The result is that what I may call " development lines " must wait unless we can construct them by special arrangements

with the local Governments concerned. But adequate reserves would enable us to adopt a more forward policy in new construction and to undertake the construction of lines which, though they cannot be shown to be remunerative within a period of 5 or 6 years, may be expected to develop the country they pass through and ultimately to pay their way. While, therefore, I adhere to the opinion that we must continue building up our reserves, we have had recently to consider, from purely practical and business considerations, whether we have not now reached a position where we can safely afford to reduce the pace at which our reserves are being built up. We have been considering in consultation with railway administrations and in accordance with the promise which I made last year to this House, also in consultation with the Railway Finance Committee, whether the general strengthening of the financial position of the railways in the last two years, does not justify our making, at any rate, a beginning with reductions of rates and fares and improvement of services. As I explained last year, as a mere matter of business, railway administrations had even then been compelled to reduce first and second class fares. Statistics showed that on most railways we were losing not merely traffic but also revenue—a sure sign that the fares were higher than the traffic can bear. Some railways have been compelled already to come down still further in these fares. The position in regard to third class fares is somewhat different. I gave figures in my budget speech last year to show that taking Indian railways as a whole the last three years showed a steady increase both in the number of passengers carried and in earnings derived from the traffic. The figures of 1924-25 tell the same tale, and it might be argued that there is no very strong case for any reduction in third class fares. But the rate of increase is much slower than it used to be, and railway administrations are inclined to take the view that some reduction in lower class fares would so stimulate traffic as ultimately to pay the railway. In this view some railway administrations have already made a beginning with the reduction of lower class fares. The statistics are given on pages 39 and 40 of the Proceedings of the Standing Finance Committee for Railways, Volume II, No. 6. It will be seen that six railways have made, or are about to make, some

reduction in their passenger fares and we estimate that the immediate cost of these reductions will amount to 111 lakhs, the cost of the reduction of lower class fares being put at 84 lakhs. Since the matter was discussed with the Standing Finance Committee, I have heard the Burma Railways also have decided to reduce 3rd class fares from 4 pies to 3½ pies for the first 300 miles and 3½ pies to 3 pies for distances beyond 300 miles. Further, some reductions are also proposed in first and second class fares, and the total cost of these reductions will amount in the first year to 12 lakhs of rupees. I may say that these reductions, other than those of the Burma Railways have been approved by the Standing Finance Committee for the Railways. The possibility of further reductions will be considered in consultation with the railway administrations and I may mention that we have, in framing our budget estimates for the coming year, allowed for the possibility of these further reductions. In considering these reductions in fares there is one point that I hope the House will bear in mind. We regard it as quite impossible for us to fix one flat rate of fare for each class of railway passenger and to impose that rate uniformly upon all railways. If we are to adopt the standard laid down by the Inchcape Committee and make it our aim that Indian railways should pay at least 5½ per cent. upon the capital at charge we must be in a position to transfer a similar obligation to each railway administration. It is only in that way that we can secure real economy and if we impose upon each railway administration the obligation to pay a definite rate of interest upon the capital sunk in its line, we must take into account the different cost of transportation in the different parts of the country and the financial position of each line. We take the view that is that each railway must be considered separately and that its particular circumstances must be taken into account in deciding what fares can properly be charged for the carriage of passengers. The reduction in fares which has already been agreed to will cost as I have just explained to the House, Rs.123 lakhs in the coming year. But in framing our budget we have made an allowance for a loss of revenue amounting to Rs.163 lakhs on account of the reduction in passenger fares. If therefore other Railways follow suit in the reduction of fares, or if the Railways which have already

reduced their fares decide to make further reductions, we have made a provision of Rs. 40 lakhs to cover the immediate loss of revenue that will be involved.

17. In addition to the reduction of passenger fares, we propose also to reduce the long distance coal freights, that is to reduce the freight on all coal carried more than 400 miles. Our actual proposal is that on distances exceeding 400 miles, the rates of freight for public coal should be reduced to the rate now in force for locomotive coal. This means on long distance traffic a reduction of freight amounting roughly to 10 per cent. It will cost us Rs.37½ lakhs a year. I should like to give the House some concrete instances showing what this reduction will mean in actual freight rates from the Jharia coalfields to certain important industrial centres in India. I take Bombay first. Here we are not merely reducing the rates on public coal to the locomotive rate but we are also lowering the ghat charge on the Great Indian Peninsula Railway. The effect is that whereas coal from the Jharia coalfield to Bombay now pays Rs. 15-6-0 per ton, it will from 1st April, when the new rates will be brought into force, pay Rs.13-12-0 per ton—a reduction that is of Re.1-10-0 per ton. Coal to Cawnpore which now costs Rs.8-1-0 per ton will in future pay Rs.7-3-0 per ton. The charge from Jharia to Delhi goes down from Rs.10-10-0 to Rs.9-7-0. That from Jharia to Ahmedabad will go down from Rs. 14-6-0 to Rs. 13-4-0. These rates, I may mention include terminals. As I have said, the reduction may be taken as equivalent to a reduction of 10 per cent. on existing rates. I may mention that the Indian Railway Conference Association expressed itself as being opposed to reducing long distance coal freights. It took the view that a reduction of 10 per cent. could not be expected to lead to any material increase in the amount of coal transported on Indian Railways. But we have looked at the matter from rather a different point of view. It

may be that a reduction of Re.1 per ton is not sufficient immediately to stimulate traffic. But we cheapen production to that extent and I have no doubt that ultimately we shall get the benefit. We can now say with good reason that we are carrying long distance coal at the lowest commercially possible rate. At any rate, the rates we are charging to the places I have mentioned are only about 20 per cent. higher than the rates we charged as far back as 1905, and I doubt whether there is any other Railway system in the world that can say this.

18. It may be said that there is an element of risk in the course we are taking. I do not deny it. There is always a danger, I suppose, less in prosperous years we dissipate revenue which in the bad years may be badly needed. But though the action we are taking may for a year or two diminish the amount of money we can add to our reserves, we believe that it will pay us in the long run and that ultimately we shall strengthen the financial position of our Railways. Before I leave the subject I should like to say that we have not overlooked the point made by the Standing Finance Committee. If the reduction of fares stimulates traffic, we must be prepared to handle that traffic, and our programme for 1926-27 contemplates large additions to and renewals of lower class stock at an estimated cost of 1½ crores.

Conclusion.

19. There are many other subjects mostly of an administrative or technical character on which I am tempted to dwell, but I am afraid of wearing the House and I will bring my speech to a close. But before I sit down I should like if the House will allow me, to indulge in a brief retrospect. This is the last Railway budget that I shall defend in the Indian Legislature, and it is natural that I should look back over the five years with which I have been connnected with Indian

Railways. My first year 1921-22 was one of the most disastrous years in the history of the Railways. For the first time since 1908 they had failed to pay their interest charges; indeed, the net loss of the year amounted to the enormous sum of 9 crores of rupees. There was much to be said in excuse for the Railways. They had rendered magnificent service during the war. Shortage of tonnage had thrown on them an immense amount of traffic which formerly had gone by sea and their resources had been restrained to the uttermost. At the same time material and rolling stock had been hard to obtain and the railways had emerged from the war in a sorely battered dilapidated condition. No money had been laid aside to meet arrears of depreciation, or rather the sums which had been earmarked for the purpose had under stress of necessity been diverted to other objects. And though in the years immediately succeeding the war, the Government of India in spite of the desperate condition of their own finances, endeavoured to make liberal provision for what was then known as programme revenue expenditure, yet under the system then prevailing the Railways could not make the best use of the moneys placed at their disposal. For the grants were annual grants. Balances unspent at the end of the financial year lapsed and it was impossible for Railways to work to a well-thought out programme of rehabilitation, spread as such a programme must be spread over a period of years, for the amount of money which could be spared each year by the Government of India for programme revenue expenditure necessarily varied with the general financial position of the Government of India. We were told by the Acworth Committee that rehabilitation was the first task before us and that new contruction could not be thought of, and I remember well what a hopeless task rehabilitation seemed in those days. I am happy to think that they have gone never I hope to return, and I think that we may contrast the condition of our Railways

now with their condition 4 years ago with legitimate satisfaction. The money we have spent on them is beginning to bear fruit. The coal trade is an obvious example. Every industrialist in India must remember the scramble for coal wagons at the end of the war and in the years immediately following and the constant anxiety lest he should have to close his works for lack of coal. Now we have been able entirely to abolish any form of control over wagon supplies, and however necessary that control may have been, I frankly admit that in itself it was an evil. Our Railways now can carry all the coal traffic that offers indeed, they ask for more. And as with coal so with our other staple trades. I do not claim that our Railways are perfect. Far from it. Much remains to be done. But I do believe that now they are better equipped to serve the commerce and industry of India than at any previous period of their history. Many factors have combined to bring about the improvement. Much work has been put in in improving the track, in strengthening bridges in putting in more crossing stations and in remodelling stations. Train control has been extended, our internal organisation has been improved by the introduction of the divisional system, and better statistics enable the Agent to watch the working of almost every department of his Railway. Our rolling stock is more adequate and in better order. But the most important thing of all is that Railway Administrations are in better heart because they are working under a reasonable system of finance. The Depreciation Fund is a safeguard against the return of conditions which prevailed in 1921-22. Agents can now look ahead. They can work to an ordered plan, and they have a real incentive to economy. The improvement in our financial position is indeed, most striking. It is just 3 years since we received the report of Lord Inchcape's Committee. They set before us the standard that we should aim at yielding a return of 5½ per cent. on our capital and they calculated that if we did so,

there would be a net gain to the State of roughly 8½ crores from its Railway property. But this was the figure at which they thought we should aim. They did not regard it as a result which could immediately be realised. On the contrary, under the proposals they made for the postponement of expenditure and for retrenchment in the year 1923-24, they calculated that the Railways should make a net return of 4 crores of rupees to the State. The actual net gain we made in that year was nearly 6½ crores. In 1924-25 our net gain, after eliminating certain adventitious gains due to refund of customs duty and after taking into account the loss on strategic lines amounted to 11·7crores while in the current year we estimate that it will amount to about 9 crores. It is true that since separation the revenue expenditure of the railways has been relieved of the sinking fund payments made towards the reduction of capital, which amounted to more than 2 crores. But against this has to set the fact that the institution of the Depreciation Fund has resulted in an additional charge to revenue of over 3 crores. The results of these 3 years therefore are not only in excess of the immediate results which the Inchcape Committee wished to see, but have even exceeded the figure which they suggested should be ultimately aimed at by the Railways. We are now even in a position to consider a reduction in freights and fares which in the position in which they found the Railways the Retrenchment Committee could not have considered to be within the range of practical politics and while the process of rehabilition goes steadily on, we have also been able to embark on an extensive programme of new construction. We can contemplate these results. I repeat with sober satisfaction. I say this the more readily because I am not so foolish as to claim the credit for myself. Human energy and human ability have indeed played their part, and since we all believe in rendering honour where honour is due I shall have the whole House with me when I pay my tribute to Sir Clement Hindley, Mr. Sim,

the Railway Board, Railway Agents and the Railway Staff generally. But if there is one thing more than another to which our better prospects are due, it is the Convention of September 1924.

At one point in the debate it looked as if the cause was lost, but good will and good sense triumphed in the end, and this the second Assembly of the Indian Legislature may congratulate itself on the fact that it will go down to history as the Assembly which at long last placed Railway Finance on a proper basis. I sometimes think that we of the Railway Department get more than our fair share of hard knocks and no doubt we shall get more next week. Nevertheless we shall always remember this Assembly with gratitude, for it is this Assembly that has given us the chance of managing the Railways as they should be managed. Difference of opinion there have been between us on questions of policy as well as on questions of detail. But whatever causes of complaint there may be against us I hope that we may be given at least this much credit, namely that we are animated by a single-minded even jealous devotion to the interests of Indian Railways. Already they are a property of enormous value to the State. We wish to make that property more valuable still. For my part I shall always look back with pride and pleasure on my connection with the Indian Railways and my hope is that they will expand and grow and become more and more an efficient instrument of trade. For believe me, Sir, the prosperity of India is in no small degree bound up with the prosperity of her Railways.

FINANCIAL STATISTICS.

NOTE ISSUE.	Rs.
Total Amount of Notes in circulation on the 31st December 1925	1,91,76,20,425
Total Rs. ...	1,91,76,20,425

RESERVE.	Rs.
Gold Coin and Bullion in India	22,31,76,245
" " " " " England	.....
Silver Coin in India	76,06,31,560
" Bullion under Coinage in India ...	7,27,86,327
Gold Coin and Bullion and Silver Bullion in transit between India, England and His Majesty's Dominions	.....
Securities held in India (Purchase Price)	(a) 57,11,14,946
" " " England (Purchase Price) ...	(b) 28,99,61,347
	1,91,76,20,425
Internal Bills of Exchange held on account of Government under Section 20 of the Indian Paper Currency Act, 1923 ...	*Nil.*
Total Rs. ...	1,91,76,20,425

(a) Nominal Value Rs. 10,20,81,500 of Rupee Paper and Rs. 49,65,00,000 Indian Treasury Bills.
(b) Nominal Value Rs. 29,28,50,000 of British Treasury Bills.

BALANCE OF THE GOLD STANDARD RESERVE on the 31st December 1925 in England amounted to	£ 40,000,000
Total £ ...	40,000,000

	£
Gold in India	*Nil.*
Cash at short notice	4,350
British Treasury Bills	8,972,451
Other British Dominion Government Securities	31,023,199
Total £ ...	40,000,000

BALANCE HELD IN CASH IN THE DISTRICT TREASURIES of the Government of India and at the credit of Government in the Imperial Bank of India on the 31st December.	1921 ... Rs.	11,09,65,000
" " " " " "	1922 ... "	17,74,51,000
" " " " " "	1923 ... "	11,62,90,000
" " " " " "	1924 ... "	10,16,73,000
" " " " " "	1925 ... "	7,67,61,000

COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints).	Official year 1922-23	Official year 1923-24	Official year 1924-25
Whole Rupees and Small Coins	Rs. 62,75,446	Rs. 50,00,791	Rs. 33,25,394

NET PROFIT ON COINAGE for the year ending 31st December 1925	Rs. *Nil*

AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March 1921	Rs.	6,26,64,525
" " " " " " " " " " 1922...		7,79,68,460
" " " " " " " " " " 1923...		10,41,58,575
" " " " " " " " " " 1924...		10,06,95,875
" " " " " " " " " " 1925...		9,69,36,150
" " " " " " " " " " 1926...		8,41,92,600

IMPORT AND EXPORT TRADE OF BRITISH INDIA.

STATEMENT showing the Annual Value of the Import and Export Trade of British India and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Year ending 31st March.	Imports.			Exports.		
			Merchandise.	Treasure.	Total Merchandise and Treasure.	Merchandise.	Treasure.	Total Merchandise and Treasure.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1871 ...	5074	1871 ...	33,41,39,060	5,44,48,231	38,85,87,291	55,33,18,252	2,22,07,646	57,55,25,898
1872 ...	5369	1872 ...	31,08,37,470	11,57,38,129	42,65,75,599	63,18,58,474	1,47,60,935	64,66,19,409
1873 ...	5697	1873 ...	31,26,05,610	4,55,65,850	35,81,71,460	55,23,62,953	1,29,80,790	56,53,43,743
1874 ..	6226	1874 ...	32,59,58,730	5,79,25,336	38,38,84,066	54,96,07,865	1,91,40,711	56,87,48,576
1875 ...	6541	1875 ...	36,22,21,130	8,14,10,466	44,36,31,597	56,35,92,404	1,62,53,091	57,98,45,495
1876 ...	6860	1876 ...	38,88,73,404	5,30,07,218	44,18,80,622	58,09,14,946	2,20,02,363	60,29,17,309
1877 ...	7320	1877 ...	37,44,06,308	11,43,61,197	48,87,67,505	61,01,38,912	4,02,98,978	65,04,37,890
1878 ...	8217	1878 ...	41,46,41,851	17,35,54,596	58,81,96,447	65,22,23,282	2,21,09,956	67,43,33,238
1879 ...	8494	1879 ...	37,80,09,835	7,05,67,486	44,85,77,321	60,93,68,769	3,98,22,283	64,91,91,052
1880 ...	9162	1880 ...	41,17,25,671	11,65,48,948	52,82,74,619	67,21,02,406	2,03,51,479	69,24,53,885
1881 ...	9890	1881 ...	53,08,68,074	8,99,72,139	62,08,40,213	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10149	1882 ...	49,11,38,724	11,32,27,804	60,43,66,528	81,96,64,102	1,09,97,468	83,06,61,576
1883 ...	10458	1883 ...	52,09,86,720	13,45,33,642	65,55,20,362	83,48,49,372	1,04,18,488	84,52,67,860
1884 ...	11631	1884 ...	55,29,89,907	12,87,79,633	68,17,69,540	88,07,64,315	1,00,84,937	89,08,49,252
1885 ...	12283	1885 ...	55,70,16,804	13,88,81,918	69,58,98,722	83,17,91,507	1,96,89,796	85,13,91,302
1886 ...	12892	1886 ...	55,65,19,552	15,46,70,808	71,11,90,360	83,86,11,093	1,10,82,310	84,96,94,603
1887 ...	14103	1887 ...	61,81,19,608	11,04,83,224	72,86,02,832	88,48,10,354	1,72,04,261	90,20,14,615
1888 ...	14576	1888 ...	65,00,45,881	13,81,25,456	78,81,71,337	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15887	1889 ...	69,43,77,531	13,84,49,249	83,28,26,786	97,06,02,386	1,78,43,819	98,84,46,205
1890 ...	16401	1890 ...	69,19,93,762	17,45,45,037	86,65,38,799	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17308	1891 ...	71,97,57,754	21,93,44,876	93,91,02,630	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17815	1892 ...	69,42,75,659	14,72,26,621	84,15,02,280	1,08,17,79,873	3,28,66,858	1,11,46,46,731

1893 ...	18504	1893 ...	66,27,86,222	17,00,98,101	83,28,84,323	1,06,57,46,716	6,95,89,237	1,13,53,35,952
1894 ...	18900	1894 ...	77,02,60,944	18,46,12,564	95,48,73,508	1,06,51,48,540	4,10,01,921	1,10,61,50,461
1895 ...	19547	1895 ..	73,51,65,042	9,58,12,084	83,09,77,126	1,08,92,91,101	8,22,60,717	1,17,15,51,818
1896 ...	20254	1896 ...	72,93,61,344	13,36,79,854	86,30,41,198	1,14,34,59,341	4,25,98,105	1,18,60,57,446
1897 ...	21115	1897 ...	76,21,58,352	13,08,45,635	89,30,03,987	1,08,98,36,184	4,93,74,955	1,08,92,11,129
1898 ...	22040	1898 ...	73,63,43,159	20,53,06,170	94,16,49,329	97,63,51,802	7,14,86,470	1,04,78,38,272
1899 ...	23523	1899 ...	72,11,07,161	17,89,56,127	90,00,63,288	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	24752	1900 ...	75,30,44,785	20,97,36,851	96,27,81,636	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25363	1901 ...	80,89,40,873	24,57,61,818	1,05,47,02,691	1,07,76,44,143	14,22,73,646	1,21,99,17,789
1902 ...	25931	1902 ...	88,74,24,199	20,87,13,352	1,09,61,37,551	1,24,52,48,571	11,47,08,603	1,35,99,57,174
1903 ..	26956	1903 ...	85,86,60,829	25,31,83,178	1,11,18,44,007	1,29,40,79,597	9,65,76,370	1,39,06,55,707
1904 ...	27565	1904 ...	92,59,22,623	38,52,61,072	1,31,11,83,795	1,53,51,71,599	15,04,58,811	1,68,56,10,410
1905 ...	28295	1905 ...	1,04,41,27,454	39,50,81,750	1,43,92,09,204	1,57,70,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1906 ...	1,12,07,09,822	31,65,14,438	1,43,72,24,260	1,61,85,53,960	15,47,00,054	1,77,32,54,014
1907 ...	30010	1907 ...	1,17,24,15,294	44,57,98,114	1,61,82,13,408	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1908 ...	1,36,53,80,464	42,28,44,977	1,78,82,25,441	1,77,37,29,392	5,44,85,001	1,82,82,14,393
1909 ..	31490	1909 ...	1,28,77,81,788	22,74,41,677	1,51,52,23,465	1,53,14,31,953	6,32,02,465	1,59,46,34,418
1910 ...	32099	1910 ...	1,22,64,97,224	37,52,34,734	1,60,17,31,958	1,87,83,04,410	6,39,90,403	1,94,22,94,813
1911 ...	32839	1911 ...	1,33,70,57,458	39,77,35,730	1,73,47,93,188	2,10,15,16,030	7,12,69,254	2,17,27,85,284
1912 ...	33484	1912 ...	1,44,05,54,383	53,47,08,480	1,97,52,62,863	2,27,98,82,525	10,37,39,063	2,38,36,21,588
1913 ...	34656	1913 ...	1,66,62,96,807	61,83,17,536	2,28,46,14,343	2,46,21,83,342	10,63,17,656	2,56,85,00,998
*1913-14.	34656	1914 ...	1,91,30,79,586	43,43,96,503	2,34,74,76,089	2,49,00,74,890	7,08,28,850	2,56,09,03,746
*1914-15.	35285	1915 ...	1,44,93,07,207	21,80,83,236	1,66,73,90,443	1,82,17,60,256	5,28,94,370	1,87,46,54,626
*1915-16.	35833	1916 ...	1,38,16,93,032	11,94,62,390	1,50,11,55,422	1,99,48,03,975	8,22,57,819	2,07,70,61,794
*1916-17.	36286	1917 ...	1,60,24,89,599	37,71,08,121	1,97,95,97,720	2,47,31,10,345	6,29,72,057	2,53,60,82,400
*1917-18.	36333	1918 ...	1,64,35,48,949	†.....	†.....	2,44,89,45,219	†.....	† ...
*1918-19.	36616	1919 ...	1,88,56,24,317	71,36,55,075	2,59,92,79,392	2,55,32,02,610	9,01,03,571	2,64,33,06,181
*1919-20.	36735	1920 ...	2,21,70,24,425	78,23,88,554	2,99,94,12,979	3,32,75,78,755	13,67,97,719	3,46,43,76,474
*1920-21.	37029	1921 ...	3,47,13,52,122	34,76,34,962	3,81,89,87,084	2,67,64,36,175	26,17,12,640	2,93,86,48,815
*1921-22.	37266	1922 ...	2,82,59,75,453	31,29,90,526	3,13,89,65,979	2,48,65,76,106	19,06,73,144	2,67,72,49,250
*1922-23.	37618	1923 ...	2,46,19,24,109	63,57,96,096	3,09,77,20,205	3,16,07,16,915	3,01,71,845	3,19,68,88,760
*1923-24.	38039	1924 ...	2,87,18,32,279	53,20,40,566	2,90 38,72,845	3,63,37,63,664	3,67,32,510	3,67,04,96,174
*1924-25.	38370	1925 ...	2,53,38,71,592	99,04,69,707	3,52,43,41,299	4,00,42,42,556	5,16,81,392	4,05,59,23 948

* *Official year ending 31st March.*

† Figures not available.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1919-1920 *to* 1924-1925.

—	1919-1920.	1920-1921.	1921-1922.	1922-1923.	1923-1924.	1924-1925
IMPORTS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Merchandise, Private.						
Bengal	83,76,89,253	1,19,81,13,485	1,02,72,94,662	83,51,98,261	79,83,12,384	87,89,30,993
Bombay	78,92,59,570	1,28,15,40,356	96,45,42,291	88,24,31,072	88,63,47,267	87,42,11,025
Sind	17,09,31,171	34,69,68,691	26,16,39,049	20,63,55,664	21,66,41,215	30,33,62,093
Madras	13,37,89,525	24,96,65,667	20,87,24,221	20,28,66,550	19,22,72,881	20,03,29,977
Burma	14,80,54,421	27,97,00,313	20,12,73,199	20,02,25,346	18,25,39,623	20,94,30,923
Total ...	2,07,97,23,940	3,35,59,88,412	2,66,24,63,422	2,32,70,76,893	2,27,61,13,390	2,46,62,65,011
Ditto Government Stores	13,73,00,485	11,53,63,710	16,25,12,031	13,48,47,316	9,57,18,889	6,73,82,777
Total Merchandise ...	2,21,70,24,425	3,47,13,52,122	2,82,59,75,453	2,46,19,24,109	2,37,18,32,279	2,53,36,47,788
Treasure, Private.						
Bengal	3,81,91,347	1,21,96,178	69,16,999	3,06,82,395	2,63,48,412	2,45,32,560
Bombay	7,17,16,469	21,78,23,850	30,20,54,787	59,17,53,723	47,83,54,936	95,05,10,759
Sind	1,59,186	20,17,973	22,00,258	31,13,219	64,49,347	59,86,839
Madras	11,64,614	13,57,999	96,866	22,93,937	84,59,307	78,00,876
Burma	380	7,68,542	2,28,062	25,96,743	24,15,401	29,48,373
Total ...	11,12,31,996	23,41,64,542	31,14,96,936	63,04,40,017	52,20,27,403	99,17,79,407
Ditto Government	67,11,56,558	11,34,70,420	14,93,590	53,56,079	1,00,13,163	2,05,580
Total Treasure ...	78,23,88,554	34,76,34,962	31,29,90,526	63,57,96,096	53,20,40,566	99,19,84,987
Grand Total of Imports ...	2,99,94,12,979	3,81,89,87,084	3,13,89,65,979	3,09,77,20,205	2,90,38,72,845	3,52,56,32,775

EXPORTS—						
Merchandise, Private.						
Foreign Goods						
Bengal	2,31,27,861	2,98,54,576	1,10,90,540	1,16,89,403	98,79,071	70,14,084
Bombay	12,09,02,024	11,93,73,633	10,23,28,323	10,87,66,945	9,15,10,899	9,90,94,022
Sind	2,80,31,643	2,62,75,365	2,39,46,680	2,58,45,910	2,45,62,739	2,41,24,517
Madras	48,50,424	37,10,767	27,68,005	39,81,282	34,04,842	38,70,223
Burma	8,68,173	12,20,525	15,00,577	13,49,736	13,90,080	9,88,566
Total ...	17,77,80,125	18,04,34,866	14,06,34,125	15,16,33,276	13,07,47,631	13,50,91,412
Indian Produce and Manufactures.						
Bengal	1,37,42,67,796	1,08,25,91,923	89,35,20,549	1,17,92,08,287	1,30,82,24,995	1,50,43,71,586
Bihar and Orissa				2,82,480	4,24,141	82,244
Bombay	1,01,10,58,168	65,58,87,646	72,31,26,982	91,33,44,272	1,06,09,72,440	98,60,67,472
Sind	15,42,07,881	18,24,43,921	12,90,71,677	22,12,33,568	37,24,73,529	52,27,55,211
Madras	35,16,41,537	22,00,34,865	24,39,52,405	26,13,68,467	35,25,79,225	40,27,39,385
Burma	19,89,75,742	25,91,64,268	32,51,29,274	39,61,82,248	39,36,86,915	43,06,37,188
Total ...	3,09,01,51,174	2,40,01,22,623	2,31,38,00,887	2,99,16,19,322	3,48,83,61,245	3,84,66,53,086

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1919-20 *to* 1924-25—*(continued.)*

—	1919-1920.	1920-1921.	1921-1922.	1922-1923.	1923-1924.	1924-1925.
Total Fgn. and Ind. M'dise. exported Private.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	1,39,73,95,657	1,11,24,46,499	90,46,11,089	1,19,08,97,690	1,31,81,04,066	1,51,13,85,670
Bihar and Orissa				2,82,480	4 24,141	82,244
Bombay	1,13,19,60,192	77,52,61,279	82,44,55,305	1,02,21,11,217	1,15,24,83,339	1,08,51,61,494
Sind	18,22,39,524	20,87,19,286	15,20,18,357	24,70,79,478	39,70,36,268	54,68,79,728
Madras	35,64,32,011	32,37,45,632	24,67,20,410	28,53,49,749	35,59,84,067	40,66,09,608
Burma	19,98,43,915	36,03,84,793	32,66,29,851	39,75,31,984	39,50,76,995	43,16,25,754
Total ...	3,26,79,31,299	2,58,05,57,489	2,45,44,35,012	3,14,32,52,598	3,61,91,08,876	3,98,17,44,498
Ditto Government Stores	5,96,47,456	9,58,78,686	3,21,41,094	1,74,64,317	1,46,54,788	2,06,83,033
Total Merchandise ...	3,32,75,78,755	2,67,64,36,175	2,48,65,76,106	3,16,07,16,915	3,63,37,63,664	4,00,24,27,531
Treasure, Private.						
Bengal	2,978	3,32,27,349	44,01,071	2,50,234	31,51,538	1,48,987
Bombay	7,21,92,729	22,10,94,624	18,26,13,781	2,32,09,395	2,67,02,694	4,30,75,836
Sind	.....	23,00,000	15,93,000	40,77,100	25,36,736	16,96,736
Madras	30,00,000	11,35,616	1,48,610	2,31,285	31,44,687	42,15,733
Burma	.....	2,57,080	11,75,554	45,264	5,000	.....
Total ...	7,51,95,707	25,80,14,669	18,99,32,016	2,78,13,278	3,55,40,655	4,91,37,292
Ditto Government	6,16,02,012	36,97,971	7,41,128	23,58,567	11 91,855	25,44,100
Total Treasure ...	13,67,97,719	26,17,12,640	19,06,73,144	3,01,71,845	3,67,32,510	5,16,81,392
Grand Total of Exports ...	3,46,43,76,474	2,93,81,48,815	2,67,72,49,250	3,19,08,88,760	3,67,04,96,174	4,05,41,08,923

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1899.

Year ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1899.....	84,238	122,807,108	29,819,677	8,513	12,842,538	92,751	135,649,646	33,912,411	681,039	269,559,281
1900.....	74,415	116,955,481	28,168,912	9,516	15,602,237	83,931	132,557,718	33,139,429	346,503	136,671,588
1901.....	84,525	136,300,064	33,585,159	12,623	19,963,669	97,148	156,263,733	39,065,938	642,082	254,317,562
1902.....	89,216	141,252,169	34,907,243	15,944	24,606,384	105,160	165,858,553	41,464,638	674,450	266,698,930
1903.....	86,838	143,054,079	34,798,444	20,340	32,436,521	107,178	175,490,600	43,872,650	725,358	285,970,107
1904.....	103,730	171,027,232	42,941,062	24,328	37,864,072	128,058	208,891,304	52,222,851	580,847	229,480,205
1905.....	113,474	189,298,879	49,406,422	24,847	41,285,870	138,321	230,584,749	57,646,187	750,689	297,389,194
1906.....	107,675	186,018,348	48,719,629	24,545	42,635,922	132,220	228,654,270	57,163,567	703,906	278,821,792
1907.....	123,967	222,306,983	60,617,174	31,486	51,605,269	155,453	273,912,252	68,478,063	608,980	241,085,785
1908.....	120,300	215,698,687	60,862,003	30,997	50,792,342	151,297	266,491,029	66,622,757	598,621	244,484,640
1909.....	141,920	252,992,500	70,093,139	39,326	66,751,717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910.....	136,972	250,489,940	68,312,314	45,333	75,673,845	182,305	326,163,785	81,540,946	565,999	228,758,976
1911.....	122,601	224,438,698	63,524,949	54,000	89,411,376	176,601	313,850,074	78,462,518	403,214	158,582,640
1912.....	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,759,617
1913.....	97,005	177,239,570	50,527,978	55,071	92,467,657	152,076	269,707,227	67,426,327	518,230	205,207,962
1914.....	91,887	169,515,937	49,361,518	42,084	72,602,270	133,921	242,118,207	60,529,552	437,159	173,172,958
1915.....	108,956	199,968,079	58,350,926	61,045	103,038,333	170,001	303,006,412	75,751,603	471,895	186,585,698
1916.....	175,923	248,326,445	70,956,464	82,818	139,616,532	258,741	387,942,977	96,985,744	410,972	162,627,800
1917.....	111,845	176,934,869	46,119,953	86,909	148,290,803	198,754	325,225,672	81,306,418	373,187	147,167,260
1918.....	94,071	153,463,774	40,025,958	71,424	126,063,308	165,495	279,527,082	69,881,770	193,275	75,599,059
1919.....	132,112	219,343,388	56,536,165	116,313	202,286,577	248,425	421,629,965	105,407,491	372,212	146,832,081
1920.....	149,552	241,230,910	61,482,863	157,042	120,332,112	306,594	361,563,022	90,390,755	288,778	113,351,962
1921.....	120,739	212,563,435	53,577,720	99,518	159,572,347	220,257	372,135,782	93,033,945	314,330	124,310,163
1922.....	138,769	254,292,354	65,928,239	100,581	176,411,422	239,350	430,703,776	107,675,944	267,711	105,122,885
1923.....	173,381	304,497,408	69,452,982	110,243	180,990,710	283,624	485,488,118	121,372,029	215,036	83,657,151
1924.....	1,77,950	320,087,971	75,657,413	103,999	169,055,231	281,949	489,143,202	122,285,800	175,175	67,361,329
1925.....	1,33,458	233,217,232	55,688,235	96,447	158,069,128	229,905	391,286,360	97,821,590	176,210	67,892,155

*The weights have been arrived at by dividing the length in yards, by 4·00, the average weight of the Grey and Bleached Cloths.

Value of the Imports of Gold and Silver Coin and Billion into British India during the year ending 31st December 1925.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	18,01,99,627	.....	18,01,99,627	6,62,19,025	.....	6,62,19,025
Netherlands	6,19,887	.....	6,19,887	.....	.....	.....
France	44,11,324	.....	44,11,324	1,45,066	.....	1,45,066
Italy	.....	.....	.....	4,07,814	.....	4,07,814
Austria	.....	.....	.....	2,39,698	.....	2,39,698
Greece	.....	.....	.....	16	.....	16
Gibraltar	.....	.....	.....	.....	.....	.....
Switzerland	1,16,50,000	.....	1,16,50,000	.....	.....	.....
Aden and Dependencies...	29,27,166	.....	29,27,166	8,01,412	82,782	8,84,194
Mesopotamia	52,55,885	.....	52,55,885	71,99,598	.....	71,99,598

Arabia	2,71,780	.....	2,71,780	53,34,373	3,02,526	56,36,899
Bahrein Islands	2,67,481	.....	2,67,481	46,36,706	.....	46,36,706
Persia	4,356	.....	4,356	20,34,745	.....	20,34,745
Ceylon	45,817	.....	45,817	8,95,944	.....	8,95,944
Straits Settlements including Labuan ...	1,84,408	.....	1,84,408	12,17,567	.....	12,17,567
Federated Malay States	.....	.....	.....	20,000	.....	20,000
Java	.....	.....	.....	.....	.....	.....
Siam	.....	.....	.....	5,26,841	.....	5,26,841
China	24,27,349	.....	24,27,349	27,24,077	.....	27,24,077
Egypt	86,341	.....	86,341	.....	.....	.....
Natal	19,31,21,061	.....	19,31,21,061	18,10,952	.....	18,10,952
Africa, East	3,178	.....	3,178	17,79,048	.....	17,79,048
Mauritius and Dependencies including Seychelles	.....	.....	.....	.....	.....	.....
Canada	.....	.....	.....	1,44,346	.....	1,44,346
United States of America	21,02,03,385	.....	21,02,03,385	10,66,89,890	.....	10,66,89,890
Australia and New Zealand	13,14,077	.....	13,14,077	1,46,04,437	.....	1,46,04,437
Total ...	61,29,93,122	.....	61,29,93,122	21,74,31,555	4,35,308	21,78,66,863

Value of the Exports of Gold and Silver Coin and Bullion from British India during the year ending 31st December 1925.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mesopotamia	11,422	...	11,422	.....	600	600
Aden and Dependencies	.....	...	.....	1,81,113	.....	1,81,113
Arabia	2,20,555	...	2,20,555	16,85,730	.....	16,85,730
Bahrein Islands	8,30,706	...	8,30,706	13,50,946	.....	13,50,946
Persia	.....	...	.....	16,72,225	16,000	16,88,225
Henjam Island	.....	...	.....	.....	25,000	25,000
Ceylon	1,01,843	...	1,01,843	1,14,683	6,50,000	7,64,683
Java	.....	...	.....	64,521	.....	64,521
Indo China, etc.	.....	...	.....	3,990	.....	3,990
Straits Settlements including Labuan ...	20,09,918	...	20,09,918	11,78,231	.....	11,78,231
Federated Malay States	47,000	...	47,000	15,000	.....	15,000
Egypt	6,76,425		6,76,425	5,292	.....	5,292
China	.....	..	.....	83,24,743	.....	83,24,743
Africa, East	6,52,062	...	6,52,062	5,29,264	.....	5,29,264
Mauritius and Dependencies including Seychelles.	1,09,388	...	1,09,388	.....	.....	.....
Total ...	46,59,319	...	46,59,319	1,51,25,738	6,91,600	1,58,17,338

Total Imports of Treasure on Private Account from Foreign Countries and Indian Ports into Bombay during the year 1925. (*From* 1*st January to* 31*st December.*)

From	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	8,71,19,832	8,85,01,975	3,90,282	4,91,31,275	....	3,457	26
Continent of Europe ..	44,43,750	1,24,68,184	....	1,45,066	7,87,388	.....	....
United States of America ..	20,08,64,631	39,104	46,67,095	10,42,25,391	....	....	....
Egypt	....	61,818	24,509	....	....	....	....
Australia	10,24,180	2,55,522	....	20,27,159	....	....	....
China	....	....	....	26,12,688	33,495	24,000	....
Japan	.....	....	....	....	....	....	....
Straits Settlements	.....	....	....	.....	4,00,000	.....	.....
Persia	....	3,398	.....	....	....	11,95,944	....
Mesopotamia	3,91,773	41,469	47,93,977	.....	.....	70,60,730	23,112
Arabia	1,062	4,73,766	54,680	29,912	1,88,587	77,51,396	1,96,754
Aden	8,254	29,33,622	28,614	49,362	7,50,981	13,657	15,819
Africa	17,09,37,555	2,31,24,052	....	17,49,268	90,969	16,58,462	21,524
Ceylon (Colombo)	....	4,635	....	7,81,650	.....	....	....
Siam (Bangkok)	....	.....	....	....	....	5,27,759	....
All Indian Ports	....	....	....	6,500	....	1,38,962	58,298
Total Imports from 1st January to 31st December 1925.	46,47,91,037	12,79,07,545	99,56,187	16,07,58,271	22,51,420	1,83,74,367	3,15,533

Total Exports of Treasure on Private Account to Foreign Countries and Indian Ports from Bombay during the year 1925. (From 1st January to 31st December.)

To	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	...	...	...	...	...	...	...
Continent of Europe...	...	...	...	...	...	...	...
United States of America	...	...	...	...	...	...	...
Egypt	...	...	6,76,425	...	5,292	...	...
Australia	...	...	...	...	...	...	...
Japan	...	...	...	...	...	...	...
China	...	...	...	83,24,743	...	...	...
Straits Settlements	58,437	3,54,481	3,33,350	...	11,42,020	...	1,211
Persia...	...	...	...	...	...	...	...
Mesopotamia...	...	11,422	...	...	...	...	...
Arabia	...	11,04,497	...	4,178	10,59,036	19,08,000	...
Aden	...	...	...	6,665	1,74,460	...	...
Africa	1,13,212	4,35,916	61,165	...	32,120	5,00,000	...
Mauritius	...	10,152	...	...	...	...	...
Siam (Bangkok)	...	...	...	1,310	61,646	...	...
All Indian Ports	...	1,36,425	...	3,29,270	...	...	...
Total Exports from 1st January to 31st December 1925.	1,71,649	20,53,893	10,70,840	86,66,166	24,74,574	24,08,000	1,211

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Year ending 30th June.*

Year ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.	Year ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1864 ...	...	867	3	870	American War. In '63 & '64 Bombay imported cotton from China.		1888 ...	1,472	893	58	951	500	1,451
1865 ...	...	1,065	1	1,066			1889 ...	1,851	1,286	46	1,332	565	1,897
1866 ...	...	1,187	14	1,201	42	1,243	1890 ...	2,285	1,488	71	1,559	636	2,195
1867 ...	...	1,277	5	1,282	46	1,328	1891 ...	2,020	1,070	107	1,177	762	1,939
1868 ...	...	1,030	48	1,078	47	1,125	1892 ...	1,770	905	202	1,107	728	1,835
1869 ...	...	1,225	56	1,281	48	1,329	1893 ...	1,738	816	169	985	724	1,709
1870 ...	...	1,115	50	1,165	49	1,214	1894 ...	1,769	908	159	1,067	731	1,798
1871 ...	...	967	39	1,006	50	1,056	1895 ...	1,540	525	143	668	815	1,483
1872 ...	1,085	1,002	48	1,050	52	1,102	1896 ...	2,151	800	346	1,146	849	1,995
1873 ...	1,151	1,079	34	1,113	53	1,166	1897 ...	1,612	603	405	1,008	703	1,711
1874 ...	978	917	34	951	67	1,018	1898 ...	1,730	424	409	833	817	1,650
1875 ...	1,311	1,192	25	1,217	83	1,300	1899 ...	2,033	578	520	1,098	951	2,049
1876 ...	1,345	1,285	20	1,305	135	1,440	1900 ...	988	117	444	561	745	1,306
1877 ...	1,073	980	35	1,015	147	1,162	1901 ...	1,896	620	340	960	696	1,656
1878 ...	1,141	920	38	958	161	1,119	1902 ...	2,142	525	732	1,257	987	2,244
1879 ...	961	800	46	846	204	1,050	1903 ...	2,454	921	349	1,270	986	2,256
1880 ...	832	652	64	716	181	897	1904 ...	2,151	1,036	423	1,459	973	2,432
1881 ...	1,171	874	34	908	220	1,128	1905 ...	2,609	384	664	1,048	1,072	2,120
1882 ...	1,832	1,521	87	1,608	277	1,885	1906 ...	2,663	1,017	477	1,494	1,141	2,635
1883 ...	1,770	1,335	95	1,430	313	1,743	1907 ...	2,949	1,169	747	1,916	1,115	3,031
1884 ...	1,759	1,295	100	1,395	348	1,743	1908 ...	2,123	731	454	1,185	1,079	2,264
1885 ...	1,139	791	70	861	392	1,253	1909 ...	2,166	643	723	1,366	1,099	2,465
1886 ...	1,480	1,009	61	1,070	391	1,461	1910 ...	3,152	1,054	968	2,022	984	3,006
1887 ...	1,703	1,147	40	1,187	454	1,641	1911 ...	2,467	1,014	668	1,682	953	2,635
							1912 ...	2,540	333	923	1,306	1,078	2,384

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Year ending* 31*st August.*

Year ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill Consumption.	Total.
	India.	Foreign Countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	*1,072	2,659
1914	3,733	6	3,739	1,301	1,245	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	3,120	302	1,321	7	1,630	1,135	2,765
1918	2,279	27	2,306	293	1,218	7	1,513	1,068	2,581
1919	2,525	18	2,543	195	885	11	1,091	1,000	2,091
1920	3,405	22	3,427	629	1,579	24	2,232	957	3,189
1921	2,763	116	2,879	494	1,381	26	1,901	1,061	2,962
1922	3,353	109	3,462	645	1,896	52	2,593	1,074	3,667
1923	3,580	61	3,641	851	2,086	53	2,990	1,060	4,050
1924	3,199	93	3,292	1,104	1,558	53	2,715	821	3,536
1925	3,539	95	3,634	713	2,021	33	2,767	995	3,762

N.B.—As noted in the Chamber's Report for 1913, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case. *Year ending 30th June.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS.

Quantities and Value of the principal articles imported in the years ending 31st March 1923, 1924 and 1925.

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
				Rs.	Rs.	Rs.
Animals—Living ... ... No.	4,490	5,034	5,259	25,82,633	19,86,993	30,34,578
Apparel—(excluding Hosiery, Boots and Shoes)						
Apparel including Drapery uniforms and accoutrements ... ... value.	.....	.....	... ..	54,84,566	62,28,719	68,08,752
Gold and Silver Thread ... ... „	.....	.....	.....	24,48,785	27,80,406	26,23,272
Hats, Caps, Bonnets and Hatters' ware „	.....	.....	.....	14,03,188	21,68,449	30,02,996
Lamettas ... ... lbs.	232,437	473,085	283,233	6,86,623	13,12,226	7,36,229
Second-hand Clothing ... ...value.	.....	.....	.....	7,46,685	14,59,226	20,39,294
Water-proofed Clothing ... ... „	.....	.....	.. ...	1,93,450	1,75,860	2,28,643
Arms, Ammunition and Military Stores :—						
Cartridge Cases ... ... No.	14,578,010	17,176,468	35,702,704	13,05,487	13,99,644	24,11,976
Explosives—						
Blasting fuse ... No. of coils	1,122,300	1,313,100	1,589,710	4,51,232	4,47,137	5,14,301
Blasting fuse ... or lbs.	344,338	416,215	532,112			
Blasting Gelatine ... ... lbs.	485,100	642,000	517,700	4,56,234	6,48,352	4,43,687
Dynamite ... ... „	307,500	265,000	438,122	2,78,518	2,35,225	3,59,314
Gelatine dynamite ... ... „	486,500	560,950	722,800	5,24,159	5,96,736	6,63,233
Other Nitro compound explosives „	10,000	10,000	15,000	6,448	6,632	8,892
Detonators ... ... No	3,800,057	3,944,382	5,876,538	93,976	1,05,761	1,87,895
Other sorts ... ... lbs.	170,275	266,960	485,882	1,18,721	1,69,219	3,58,310
Fire Arms and Parts thereof ... ... „	.....	.....	.....	21,86,869	22,86,776	30,19,761
Gunpowder ... ... „	148,943	85,674	159,960	2,24,613	1,57,626	1,69,109
Other Sorts ... ... value.	.....	.....	... ...	6,43,030	4,81,768	10,60,638

Arts, works of (other than pictures) ...	value.	.....	.....	.....	4,36,855	8,36,558	3,13,999
Asbestos—Raw	cwts.	.....	126	5	...	3,153	550
„ Packing	value.	.....	.....	.....	4,79,434	4,76,010	4,68,151
„ Manufactures except for Packing	„	.....	.....	.....	7,06,064	7,01,534	11,51,481
Baskets and Basket ware	„	.....	.....	.....	31,880	20,821	45,544
Belting for Machinery:—							
Of Cotton	„	.....	.....	.....	13,97,372	15,20,037	16,72,659
„ Leather	„	.....	.....	.....	41,42,996	43,64,622	41,66,447
„ Other materials including coir ...	„	.....	.....	.....	27,79,238	29,27,827	35,95,289
Bobbins	„	.....	.....	.....	57,64,448	50,53,962	42,94,193
Books and Printed Matters	cwts.	19,863	22,269	25,190	50,97,931	51,42,370	64,46,661
Boots and Shoes:—							
Of Leather	pairs	123,003	192,261	256,218	11,04,522	15,25,591	17,29,610
„ Other materials	„	262,311	530,845	661,933	6,96,471	10,19,018	11,96,985
Bristle & Fibre for Brushes & Brooms ...	cwts.	174	557	372	15,335	24,776	17,765
Brushes and Brooms	doz.	311,404	354,074	359,060	10,39,120	11,27,856	10,53,870
Building and Engineering Materials;—							
Asphalte	tons.	6,959	7,262	9,373	9,71,447	11,21,486	11,49,267
Bricks	No.	482,395	31,827	130,138	1,40,111	28,334	46,243
Fire Bricks	„	2,236,478	1,763,225	1,529,443	7,29,772	4,99,261	3,33,227
Cement	tons.	134,115	113,137	114,342	1,05,66,755	74,71,133	68,61,845
Tiles	No.	18,055,659	15,968,393	16,177,703	26,79,728	21,45,486	20,80,337
Other kinds	cwts.	260,107	164,969	165,692	10,99,271	12,10,822	12,66,327
Buttons of all sorts—							
Metal	...value.	.....	.....	.....	4,99,136	6,80,900	5,49,737
Other Sorts	„	.....	.....	.....	24,49,767	20,25,403	21,52,051
Candles of all kinds	lbs.	475,330	513,082	565,702	2,53,575	2,45,603	2,60,005
Canes and Rattans	cwts.	46,139	40,123	40,779	6,70,267	5,90,792	6,06,384
Chalk, French	„	1,330	2,604	2,114	15,797	22,872	19,861
Chemicals:—							
Acids:—							
Acetic (Pyroligneous)	„	1,276	2,268	3,331	70,852	1,24,147	1,26,872
Carbolic	„	830	592	826	46,059	34,327	48,188
Citric	„	318	432	363	55,450	52,221	45,016
Nitric	„	236	432	237	16,816	24,626	18,585
Oxalic	„	1,502	1,009	1,475	72,327	34,854	37,432

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
					Rs.	Rs.	Rs.
Sulphuric	cwts.	793	3,684	542	26,379	52,411	27,897
Tartaric	,,	1,792	1,599	1,880	1,87,566	1,50,480	1,49,964
Other sorts	,,	1,041	1,296	1,689	82,956	84,940	85,263
Alum	,,	70,599	72,776	61,656	7,95,479	6,89,448	4,96,559
Aluminous Sulphates	,,	47,745	71,038	56,634	3,68,616	4,86,013	3,81,783
Ammonia and Salts thereof:—							
Anhydrous	,,	1,124	1,426	1,678	2,11,660	2,12,977	2,42,451
Other sorts	,,	16,704	17,362	21,615	7,37,198	6,80,964	6,89,506
Arsenic and its oxides	,,	1,206	1,337	1,813	88,745	1,16,040	1,31,879
Bleaching Materials:—							
Bleaching Powder	,,	51,116	62,291	58,388	6,61,066	7,07,233	5,96,777
Other sorts	,,	957	361	371	19,262	7,171	5,,461
Carbide of Calcium	,,	24,669	28,717	33,514	5,13,806	5,03,063	5,61,295
Copperas (Ferrous Sulphate)	,,	17,146	17,224	9,127	82,006	68,500	39,662
Copper Sulphate	,,	9,713	11,134	9,040	2,37,894	2,27,949	1,64,196
Disinfectants—Naphtalene	,,	4,422	3,341	12,325	81,942	64,573	1,70,143
,, Other sorts	,,	20,656	17,730	21,781	7,66,710	5,80,682	7,27,095
Glycerine	,,	2,728	3,003	4,529	2,03,395	1,84,090	2,84,451
Lead Compounds:—							
Acetate	,,	3,258	6,748	4,621	95,560	2,51,617	1,45,877
Litharge	,,	663	1,266	1,664	17,765	37,828	47,432
Other sorts	,,	409	291	1,122	15,875	11,212	33,779

Magnesium Compounds:—						
Chloride ... ...cwts.	69,545	76,506	82,625	3,58,665	2,30,113	3,24,477
Sulphate ... ... ,,	43,869	37,233	31,065	2,03,449	1,23,287	2,41,094
Other sorts ... ... ,,	73	445	3,302	4,613	19,514	38,189
Potassium Compounds—Bichromate ,,	4,675	5,495	5,142	2,13,828	2,01,503	1,71,370
,, ,, Chlorate ... ,,	4,718	7,680	13,800	1,24,519	1,70,524	2,67,409
,, ,, Cyanide of Potassium ,,	9	38	232	2,549	3,039	12,804
,, ,, other sorts ... ,,	1,823	1,568	3,544	2,34,929	1,92,736	1,95,418
Soda Compounds—Soda Bicarbonate ... ,,	93,651	105,463	111,686	9,46,982	9,73,925	10,21,664
,, ,, ,, Bichromate ,,	7,566	7,068	15,240	2,29,184	2,02,351	3,68,861
,, ,, ,, Caustic ,,	111,947	102,245	108,559	20,85,284	16,95,744	14,91,206
,, ,, ,, Sulphide ,,	17,214	19,982	33,072	2,91,008	2,58,595	3,35,014
,, ,, Sodium Carbonate ,,	669,843	789,968	8,57,090	45,09,780	51,61,546	56,30,638
,, ,, ,, Cyanide ... ,,	6,123	6,558	6,623	5,39,829	4,32,057	3,72,898
,, ,, ,, Silicate ,,	19,630	18,172	25,120	2,46,144	1,91,681	2,48,562
,, ,, other sorts ... ,,	18,574	24,260	24,584	5,20,769	6,49,855	5,38,298
Sulphur (brimstone) ... ... ,,	180,524	250,279	256,086	12,03,200	13,15,767	11,67,729
Zinc—Chloride ... ... ,,	18,371	25,099	21,206	3,80,636	5,09,845	3,91,418
,, other kinds ... ... ,,	266	319	225	8,011	9,689	5,905
Other sorts of Chemicals ... ... value.	.....	.....	.....	26,10,778	27,35,270	29,02,022
China Clay ... ... cwts.	302,883	362,111	449,436	15,88,182	15,89,985	18,93,722
Chinese and Japaneseware ... ... value	.....	.....	.....	94,169	62,185	51,320
Clocks and Watches and parts thereof ,,	.....	.....	.....	14,25,297	16,51,098	20,96,279
Coal, Coke and Patent Fuel :—						
Coal ... ... tons.	881,810	591,968	448,032	3,08,92,733	1,65,85,004	1,19,73,515
Coke ... ... ,,	27,077	22,332	34,632	13,54,075	10,34,993	12,70,922
Patent Fuel ... ... ,,	.....	8	.....	182	274	.....
Coffee ... ... cwts.	49,479	38,249	26,854	21,74,849	16,17,488	11,69,394
Coir, unmanufactured ... ... tons.	275	1,126	411	27,325	47,274	73,966
,, Manufactured ... ... ,,	300	146	119	1,58,538	31,026	26,236
Corals ... ... lbs.	14,549	27,128	19,336	29,309	23,446	12,801
Cordage and Rope of Vegetable Fibre cwts.	11,826	11,045	11,987	7,50,321	7,50,036	8,29,457
Cork manufactures ... ... ,,	2,472	3,765	3,791	3,63,969	3,59,955	3,44,213
Cutlery ... ... value.	.....	.....	.....	23,14,933	23,14,025	40,02,117

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
				Rs.	Rs.	Rs.
Drugs and Medicines—						
Assafœtida ... ... cwts.	6,591	4,209	6,335	5,21,506	2,53,900	3,77,005
Camphor ... ... lbs.	619,239	1,134,709	907,150	17,51,191	34,23,046	23,02,563
Cassia Lignia ... ... cwts.	69,808	48,158	55,613	17,45,660	10,57,623	11,72,507
Cinchona Bark ... ... lbs.	299	540	.....	1,795	856	.....
Morphia and preparation of Morphia and opium ... ... value.	.....	.....	.....	46,106	48,520	46,914
Proprietary and Patent Medicines „	.....	.....	.....	23,29,350	23,57,890	25,06,303
Quinine Salts ... ... lbs.	79,906	95,775	107,523	25,12,285	26,36,891	28,08,734
Other sorts ... ... value.	.....	.....	.....	77,02,473	85,55,075	89,09,346
Dyeing and Tanning Materials :—						
Barks for tanning ... ... cwts.	13,994	12,970	22,287	1,48,913	91,845	1,58,023
Cochineal ... ... „	1,520	2,842	6,054	2,16,473	3,89,365	3,50,705
Cutch and Gambier ... ... „	34,312	40,346	38,579	9,33,261	10,96,869	10,58,944
Dyes obtained from Coal Tar—						
Alizarine ... ... lbs.	5,285,661	5,808,868	7,851,626	43,24,529	47,52,286	53,91,262
Aniline ... ... „	8,741,929	10,809,407	12,658,671	2,02,27,184	2,02,55,713	2,02,32,951
Other sorts ... ... „	92,232	57,392	1,390	1,33,571	95,617	1,766
Indigo, synthetic ... ... cwts.	1,285	1,231	589	4,82,261	3,82,468	2,05,786
Myrabolam Extracts ... ... „	49	127	532	655	1,614	21,621
Saffron... ... ... lbs.	40,641	73,750	43,097	12,23,060	12,78,594	11,63,171
Other sorts including lac dye ... cwts.	4,550	32,357	9,321	2,00,050	10,09,021	4,85,396

Earthenware & Porcelain—						
Earthenware :—						
Pipes of Earthenware ...	cwts.	22,002	30,535	38,364	2,64,494	3,14,376	2,58,728
Sanitaryware	value.	.....	.....	.....	60,90,246	4,72,192	4,64,357
Other kinds	„					42,06,509	44,59,458
Porcelain:—							
Electrical	„	.....	.....	.....	1,95,422	59,321	68,467
Other kinds	„	.....	.....	.....	14,42,013	20,38,408	22,36,213
Electroplatedware	„	.....	.....	.....	6,39,848	6,32,351	4,86,995
Fireworks	lbs.	3,910,833	3,476,392	3,691,344	11,79,483	11,58,281	13,29,345
Fish (excluding Canned Fish)							
Fish dry unsalted ...	cwts.	5,478	4,171	3,574	1,98,030	1,33,323	1,51,355
„ „ salted ...	„	90,384	85,575	88,474	19,72,915	25,15,124	25,10,852
Fishmaws and Sharkfins ...	„	9,532	8,410	5,872	1,12,803	84,709	62,866
Fish wet salted	„	10,921	15,464	24,867	1,42,320	1,96,688	3,22,588
Other sorts	„	28	576	1,198	3,881	37,062	79,238
Fodder, Bran and Pollards ...	„	21,379	14,231	7,889	96,796	72,559	36,064
Fruits and Vegetables—							
Fresh Fruits, Cocoanuts ...	No.	6,193,876	6,755,311	7,754,548	6,10,890	5,75,253	7,03,890
„ other sorts ...	value.	.....	.....	.....	2,64,792	2,88,002	2,67,434
„ Vegetable all kinds...	„	.....	.....	.....	69,890	2,00,459	2,29,805
Dry Fruits and Vegetables :—							
Almonds	tons.	5,978	5,176	4,753	46,15,611	34,23,521	35,26,783
Currants and Raisins ...	„	1,511	937	721	5,27,663	3,35,954	3,14,220
Dates	„	58,560	67,919	55,453	1,11,57,535	1,13,71,517	96,70,374
Other sorts	„	1,959	1,922	2,691	11,10,877	8,85,288	12,33,810
Furniture and Cabinetware ...	value.	.....	.....	.....	16,54,950	18,61,116	15,45,787
Gelatine	cwts.	335	343	344	63,702	54,089	49,269
Glue	„	9,799	11,889	9,600	3,52,747	4,61,358	3,11,136
Glass and Glassware :—							
Bangles	value.	.....	.....	.....	79,86,693	86,38,080	1,00,22,036
Beads and false pearls ...	cwts.	28,739	26,571	30,705	47,80,053	39,42,488	37,75,741
Bottles and phials	gross	338,986	433,674	492,156	35,90,098	34,79,216	34,59,596

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
				Rs.	Rs.	Rs.
Funnels, Globes and Glass parts ..... value.	.....	.....	.....	22,58,945	17,32,441	16,59,281
Scientific Glassware ... ... "	.....	.....	.....	2,31,413	1,88,310	2,17,707
Sheets and Plate ... ... sq. ft.	18,265,777	16,906,267	24,043,014	36,91,800	32,90,056	33,85,879
Sheets and Plate ... ... or cwts.	203,214	196,217	257,041			
Tableware including Decanters, Tumblers, etc. ... ... value.	.....	.....	.....	10,52,095	10,32,849	8,98,866
Other sorts ... ... "	.....	.....	.....	23,69,130	27,80,847	25,82,732
Grain, Pulse and Flour :—						
Beans, dry ... ... tons.	430	414	457	82,094	86,021	89,512
Joowar and Bajree..... ... ... "	2,547	708	177	4,32,877	78,291	27,046
Pulse ... ... "	1,269	1,640	908	2,74,470	2,37,002	1,49,473
Rice not in the husk ... ... "	318	11,220	384	88,661	18,05,438	79,666
Wheat ... ... "	18,927	12,464	4,198	35,55,127	17,24,308	5,79,578
Wheat Flour ... ... "	3,004	546	134	8,06,672	94,375	31,353
Other sorts ... ... "	1,090	2,492	799	1,92,130	3,64,191	84,619
Graphite crucibles... ... ... cwts.	2,221	5,689	4,895	1,64,532	3,67,941	2,75,615
Gums and Resins :—						
Arabic ... ... "	4,224	2,983	2,700	93,285	86,325	78,342
Benjamin ... ... "	20,676	20,189	20,002	8,47,473	8,33,079	8,25,178
Dammer (resins) ... ... "	33,532	48,384	58,500	2,67,508	3,62,703	4,48,559
Olibanum ... ... "	24,854	26,148	19,931	3,65,018	4,24,062	3,16,167
Rosin ... ... "	19,903	33,182	23,332	3,18,173	4,38,329	3,58,204
Other sorts ... ... "	59,864	46,807	37,565	9,88,609	8,12,334	7,16,736
Hair and Manufactures of Hair :—						
Hair of all kinds ... ... "	1,299	822	802	56,367	44,150	30,768
Manufactures of Hair other than toilet requisites ... ... value.	.....	.....	.....	8,719	14,275	19,935

Hardware excldg. Cutlery Electroplated-ware :—							
Agricultural Implements	value.	.....	.....	.....	22,68,996	20,64,676	18,91,700
Buckets, Tinned or Galvd. Iron ...	,,	.....	.....	.....	85,827	1,02,292	1,42,352
Builders' Hardware...	,,	.....	.....	.....	35,19,858	24,30,532	30,92,469
Domestic Hardware	,,	.....	.....	...	8,96,897	9,37,864	9,61,803
Enamelled Ironware...	,,	.....	.....	.....	25,64,291	31,08,671	30,37,689
Gas Mantles	,,	.....	.....	.....	5,38,920	4,73,555	6,17,099
Implements and Tools other than Agricultural Implements and Machine Tools	,,	.....	.....	.....	79,15,304	67,50,117	64,56,960
Lamps, Metal	No.	2,839,000	3,361,141	5,601,416	57,20,734	60,00,555	84,46,769
,, Glass	,,	58,323	54,371	69,047	49,103	32,085	51,112
,, Parts of, other than glass ...	value.	.....	.....	.....	12,04,311	8,56,681	8,36,569
Safes and strong boxes of metal ...	No.	2,298	8,102	5,770	3,37,718	3,81,134	3,64,344
Stoves	,,	83,082	129,037	191,650	6,00,449	7,38,429	9,45,043
Other sorts	value	.....	.....	.....	2,59,87,589	2,03,49,155	2,30,24,077
Hides and Skins :—							
Hides (Raw)	tons.	498	523	445	2,92,090	3,50,564	4,27,140
Skins (,,).	,,	604	941	860	6,85,093	11,99,691	10,46,920
Hides, Tanned or Dressed	,,	94	93	89	3,30,710	3,68,164	2,39,894
Skins do. do.	,,	20	23	49	3,42,769	3,27,133	1,40,466
Hops	cwts.	2,513	3,160	1,572	3,32,673	3,03,535	2,08,127
Horns, Tips and Hornmeal	,,	244	290	329	42,280	53,552	38,437
Instruments, Apparatus and Appliances and parts thereof :—							
Electric Fans and parts	value.	.....	.....	.....	31,14,013	29,15,328	25,52,812
Electric Wire and Cables :—							
Rubber Insulated	,,	.....	.....	.....	28,52,890	27,16,214	29,02,136
Insulations other than Rubber...	,,	.....	.....	.....	38,45,418	22,28,018	19,66,481
Telegraph and Telephone Wires and Cables	,,	...	.....	.....	1,63,151	8,96,312	2,11,592
Bare Copper Wire other than Telegraph and Telephone wire	,,	.....	.....	.....	8,34,110	11,35,032	15,84,165
Telegraph and Telephone Instruments and Apparatus ...	,,	.....	.....	.....	4,78,902	32,40,069	8,64,773

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
Electric Lamps and parts thereof :—					Rs.	Rs.	Rs.
Electric Glow Lamps	No.	.....	.....	†36,29,105	18,02,423	14,85,522	13,32,068
„ Lamps, other sorts ...	„	.....	.....	†2,52,550	5,38,913	5,92,160	2,74,935
Parts of and accessories of Electric lamps	value.	.....	.....	.....	.....	.....	†1,65,594
Batteries	„	.....	.....	.....	2,34,886	6,23,806	7,29,458
Carbons, Electric	„	.....	.....	.....	46,969	63,815	88,675
Accumulators and parts	„	.....	.....	.....	3,69,586	2,65,359	12,06,169
Condensors, Electric	„	.....	.....	.....	.....	1,881	29,423
Electric Bell Apparatus, not Telegraphic or Telephonic	„	.....	.....	.....	6,733	4,436	13,429
„ Lighting Accessories and Fittings including switches...	„	.....	.....	.....	11,12,560	9,62,048	13,92,263
„ Meters	„	.....	.....	.....	6,29,776	5,23,766	6,45,027
„ Instruments, etc., other sorts of	„	.....	.....	.....	1,01,091	1,36,586	1,24,257
Electro medical apparatus including X-Ray Apparatus	„	.....	.....	.....	35,085	1,05,231	1,06,171
Switch Boards other than telegraph and telephone	„	.....	.....	.....	6,68,419	7,18,671	4,07,821
Other sorts	„	.....	.....	.....	47,55,672	40,37,877	32,19,060
Musical	„	.....	.....	.....	17,96,261	17,30,195	18,96,468
Optical	„	.....	.....	.....	4,02,945	5,76,590	7,18,923
Photographic—							
Cinematograph Films ...	length in ft.	7,310,429	7,201,655	9,444,760	13,23,393	14,10,637	15,02,823
Photographic other than Cinema Films	value.	.....	.....	.....	18,15,263	17,14,213	18,16,184
Scientific and Philosophical	„	.....	.....	.....	25,12,585	25,81,651	23,69,488

Surgical ... ...value.	.....	.....	.....	14,82,026	14,87,208	16,02,065
Other kinds ... ... „	.....	.....	.....	6,47,324	4,84,573	5,93,931
Ivory—						
Unmanufactured ... ... lbs.	381,050	314,404	325,451	30,68,090	24,51,895	29,86,606
Manufactured ... ... value.	.....	.....	.....	1,31,748	23,209	31,996
Jewellery ... ... „	.....	.....	.....	10,06,574	9,98,138	7,71,951
Plate of Gold and Silver ... ... „	.....	.....	.....	7,85,269	6,12,985	3,61,177
Lac—Stick and Seed ... ... cwts.	41,529	21,782	8,238	29,09,698	22,12,678	6,84,293
Other sorts ... ... „	48	51	829	5,587	5,479	1,32,734
Leather—						
Unwrought ... ... „	780	1,032	1,473	2,98,154	3,24,634	5,18,540
Leather Cloth ... ... „	1,883	1,284	1,255	4,71,793	3,10,081	2,35,603
Artificial Leather ... ... „	220	284	437	57,177	86,176	74,887
Manufactures—						
Bags and Trunks ... ... „	212	180	246	85,384	70,466	76,552
Pickers ... ... „	2,360	3,708	4,554	6,80,960	7,81,104	8,23,604
Picking Bands and Straps ... „	2,120	3,475	4,583	6,30,478	7,83,909	9,46,251
Roller Skins ... ... „	497	815	849	9,70,870	11,91,438	10,42,126
Saddlery and Harness ... ... „	410	376	419	1,79,899	1,37,855	1,40,360
Other sorts ... ... „	4,404	3,350	4,906	12,48,209	8,51,161	9,38,216
Liquors—						
Ale and Beer ... ... gallons.	2,581,183	2,704,745	3,173,196	76,42,036	71,68,210	77,21,543
Stout and Porter ... ... „	131,286	132,048	165,098	7,44,112	6,42,701	6,64,602
Cider & other fermented Liquors „	10,291	9,523	13,490	72,587	64,097	76,721
Spirits—						
Brandy ... ... „	274,028	348,408	394,110	41,77,945	42,62,582	46,33,138
Gin ... ... „	77,811	85,182	90,971	10,01,564	9,21,012	9,48,075
Rum ... ... „	137,534	123,142	124,737	2,93,499	2,80,675	2,54,480
Whisky ... ... „	594,995	526,813	538,101	1,19,32,819	97,53,420	93,00,212
Spirit Present in drugs, etc. „	78,322	93,553	99,949	24,24,236	26,29,640	29,32,043
„ Perfumed ... ... „	19,754	14,628	15,994	10,95,503	11,04,016	11,51,268
„ Methylated ... ... „	395,709	366,358	330,381	6,60,536	5,08,089	4,65,284
Other sorts ... ... „	74,338	94,618	61,580	9,06,698	11,94,699	10,16,820
Liqueurs ... ... „	12,642	15,905	13,291	3,35,537	3,04,951	2,77,873
Wines ... ... „	216,837	225,336	309,736	29,86,782	26,44,457	34,00,743
Matches ... ... gross	11,285,740	11,248,745	7,264,785	1,61,80,658	1,45,91,813	88,88 611

† Prior to 1st April 1924 figures are not available.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
				Rs.	Rs.	Rs.
Match Making Materials:—						
Undipped Splints ... ... lbs.	§	§	*967,305	§	§	*1,95,413
Veneers for Match Boxes and Empty Boxes ... ... ,,	§	§	*2,780,063	§	§	*10,08,935
Mats and Matting except coir and rubber sq. yds.	730,209	815,052	709,578	3,30,781	3,68,402	3,54,834
Machinery and Mill Work:—						
Prime movers other than Electrical:—						
Locomotives—						
Oil Engines .. .. No.	§	41	37	1,96,818	1,79,150	1,42,867
,, ,, parts of ... ... value.	.....	.....	.....	§	30,679	29,003
Steam Engines ... ... No.	§	128	106	21,91,149	13,09,741	10,77,789
,, ,, parts of ... value.	.....	.....	.....	§	3,79,186	5,80,797
Others ... ... ,,	.....	.....	.....	57,303	1,63,494	93,330
Other than Locomotives—						
Gas Engines ... ... No.	§	131	96	§	9,39,267	4,28,087
,, ,, parts of... ... value.	.....	.....	.....	.....	1,77,625	1,12,021
Oil Engines ... ... No.	§	2,920	3,679	64,53,525	86,26,641	93,41,236
,, ,, parts of ... ... value.	.....	.....	.....	§	10,57,429	14,76,153
Steam Engines ... ... No.	§	425	436	96,34,888	42,75,878	36,47,857
,, ,, parts of ... value.	.....	.....	.....	§	27,21,496	14,87,960
Others ... ... ,,	.....	.....	.....	4,58,055	3,09,447	2,30,060
Electrical Machinery—						
Control and Switchgear ... ... ,,	.....	.....	.....	17,77,349	36,17,527	36,47,068
Generators, Alternators and Dynamos ... ... ,,	.....	.....	.....	39,79,921	39,19,798	31,85,190
Motors ... ... ,,	.....	.....	.....	81,59,502	72,26,124	39,72,016

Transformers	value.	.....	.....	.....	20,98,969	15,88,597	13,22,291
Turbo Generating sets	,,	.....	.....	.....	14,22,801	11,11,475	4,07,065
Other Sorts	,,	.....	.....	.....	85,52,878	48,44,485	76,92,614
Aerated Water Making Machinery ...	,,	.....	.....	.....	1,81,572	2,63,637	2,44,891
Agricultural Machinery—							
Agricultural tractors and parts* ...	,,	.....	.....	.....	5,32,793	2,90,938	3,96,305
Ploughs and Parts	,,	.....	.....	.....		1,34,339	83,521
Other Sorts	,,	.....	.....	.....	1,90,696	1,42,663	3,49,906
Boilers	,,	.....	.....	.....	1,24,19,436	98,63,626	72,18,729
Boot and Shoe Manufacturing Machinery	,,	.....	.....	.....	42,051	82,820	34,708
Leather Tanning and Curing Machinery	,,	.....	.....	.....	3,62,137	61,283	86,349
Metal Working Machinery including Machine Tools	,,	.....	.....	.....	58,08,174	51,94,292	36,76,134
Mining Machinery	,,	.....	.....	.....	40,32,114	1,07,79,515	1,25,84,893
Oil Crushing and Refining Machinery	,,	.....	.....	.....	10,85,539	38,43,351	30,65,315
Paper Mill Machinery	,,	.....	.....	.....	13,99,613	6,16,253	7,21,170
Refrigerating Machinery	,,	.....	.....	.....	8,15,699	9,02,388	7,19,864
Rice and Flour Mill Machinery ...	,,	.....	.....	.....	42,69,893	21,43,375	27,95,445
Saw Mill & Wood Working Machinery ...	,,	.....	.....	.....	9,75,976	10,34,838	13,87,277
Sewing and Knitting Machines and parts thereof	,,	.....	.....	.....	51,45,533	54,10,978	66,68,987
Sugar Machinery	,,	.....	.....	.....	16,88,653	12,78,185	16,61,811
Tea Machinery	,,	.....	.....	.....	25,79,218	39,14,645	46,45,959
Textile Machinery—							
Cotton—Spinning Machinery ...	,,	.....	.....	.....	6,51,54,107	3,97,20,365	1,51,46,297
Weaving ,, ...	,,	.....	.....	.....	1,39,55,123	1,10,69,807	68,96,198
,, —Bleaching and Dyeing Machinery	,,	.....	.....	.....	13,95,227	8,29,799	7,65,710
,, —Printing Machinery ...	,,	.....	.....	.....	25,956	5,627	23,724
,, —Other sorts of Cotton Textile Machinery ...	,,	.....	.....	.....	43,70,268	43,89,270	32,29,032
Jute Machinery	,,	.....	.....	.....	1,79,08,249	1,36,89,404	92,83,993

* Since 1st April 1924. § Not recorded.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
					Rs.	Rs	Rs.
Shuttles excluding those for Sewing Machines...	value.	.....	... ..	.....	9,52,141	9,15,769	8,93,755
Wool Machinery	,,	.....	.....	.....	27,76,032	10,92,330	5,78,735
Other sorts of Textile Machinery ...	,,	... ..	.....	.....	2,41,638	2,69,462	5,63,140
Typewriters	No.	5,103	7,980	7,445	9,91,929	14,95,599	13,16,661
,, parts of and accessories ...	value.	.....	.....	.....	1,76,012	1,82,403	1,38,393
Other sorts of Machinery	,,	.. ...	.....	.....	4,03,52,565	2,92,73,934	2,24,56,306
Manures—							
Artificial and Mineral Manures—							
Nitrate of Soda	tons.	1,442	1,945	3,977	3,38,540	4,07,678	7,66,324
Sulphate of Ammonia	,,	306	765	203	89,577	1,81,646	38,538
Others	,,	3,989	4,272	8,437	5,12,239	4,33,411	7,;3,374
Fish Manures	,,	1	23	2,648	618	1,935	3,10,739
Other kinds excldg. Oil Cake ...	,,	2,215	2,644	529	2,10,985	2,78,359	70,165
Mica in blocks	cwts.	1,899	5,612	1,556	1,73,481	2,86,596	1,70,644
,, Splittings	,,	55	285	85	15,106	15,542	19,739
Metals and Ores—							
Aluminium—Unwrought (Ingots, Blocks and Bars)	,,	9,206	7,425	5,081	6,34,376	5,;5,671	3,96,717
,, Wrought—Circles	,,	57,336	65,788	74,864	68,35,764	66,94,838	80,33,018
,, ,, Sheets	,,	2,937	3,902	2,890	3,79,409	4,02,888	3,05,401
,, ,, Other sorts ...	,,	7,404	7,038	7,744	7,30,587	9,03,112	10,35,937
Antifriction Metal	,,	4,416	3,825	4,949	3,29,171	3,13,825	3,81,336
Brass, Bronze and similar alloys—							
Unwrought	,,	75,957	40,681	40,696	26,41,646	13,69,160	13,78,431

Wrought—Mixed or Yellow Metal for Sheathings ... ... cwts.	290,435	333,500	412,783	1,79,35,576	1,93,90,644	2,23,57,816
Rods ... ... „			4,697			2,28,968
Sheets ... ... „			19,031			10,75,016
Tubes ... ... „	137,248	76,947	1,963	76,37,084	44,02,891	1,63,631
Wires ... ... „			7,741			5,31,892
Other sorts ... ... „			114,668			59,41,278
Copper ore ... ... tons.	...	.....	2	.....	.....	212
„ Old for re-manufacture ... cwts	12,899	9,006	3,158	5,52,543	3,25 306	1,14,663
„ Unwrought ... ... „	55,566	51,151	41,392	33,12,516	30,63,579	22,32,731
„ Wrought—						
Braziers ... ... „	176,721	173,457	1,616	1,21,59,034	1,10,33,322	1,08,460
Sheets ... ... „			210,095			1,21,94,010
Rods ... ... „	.....	.....	* 2,893	.....	.....	* 1,84,670
Tubes ... ... „	.....	.....	* 3,570	.....	.....	* 2,53,118
„ Wire excldg. wire or Telegraph and Telephone ... „	12,121	7,393	3,653	9,68,177	5,69,942	2,45,158
„ Other sorts of ... ... „	33,350	14,887	6,519	27,64,991	13,51,992	6,90,945
German Silver including nickel silver „	11,863	10,115	12,185	13,60,642	12,47,987	14,17,920
Iron—Ore ... ... tons.	41	24,377	112	7,419	4,34,197	7,139
„ Pig ... ... „	12,779	3,786	3,425	12,94,993	4,22,408	4,64,177
Iron Manufactures—						
Angle Tee Bolt or Rod ... ... „	638	484	740	1,95,237	1,05,910	1,36,543
Bars and Channels ... ... „	32,010	12,129	9,206	45,01,918	22,83,017	16,11,504
Rice Bowls ... ... „	490	713	572	2,32,946	3,01,016	2,65,931
Iron or Steel—						
Anchors and Cables ... ... „	459	505	556	3,26,604	2,68,512	3,06,277
Beams, Pillars, Girders and Bridge work ... ... „	70,275	81,481	80,879	1,38,26,641	1,86,94,652	1,23,53,075
Bolts and Nuts ... ... „	6,480	6,283	8,033	33,70,563	27,12,160	29,06,860
Fencing Wire and Material ... ... „	1,895	1,975	6,023	6,23,387	7,38,673	22,46,582
Hoops and Strips ... ... „	25,122	30,864	35,451	59,25,330	70,15,567	67,99,254

* Prior to 1st April 1924 the figures have been grouped under "Copper Wrought—Other sorts."

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25
					Rs.	Rs.	Rs.
Nails, Rivets and Washers	tons	11,313	12,245	15,269	56,46,372	51,77,852	53,99,916
Old for re-manufacture	"	2,159	5,920	1,920	1,14,737	2,66,351	88,836
Pipes and Fittings, Cast	"	26,945	15,419	12,591	69,78,061	38,92,896	30,73,931
Rails, Chairs and Fish Plates excldg. these for Railways	"	15,611	9,996	16,443	23,98,592	16,05,305	21,46,457
Screws	"	1,290	1,550	1,997	11,55,366	16,16,230	15,59,633
Sheets and plates—							
Galvanised.—							
Corrugated	"	103,873	148,405	187,507	3,28,84,507	4,62,34,515	5,40,15,130
Plain	"	13,600	16,633	21,641	41,92,485	54,81,252	63,14,345
Tinned—							
Tin Plates	"	43,621	43,996	36,478	1,69,35,964	1,78,79,327	1,44,12,308
Other Sorts	"		94	51		37,585	22,561
Not galvanised or tinned—							
Sheets up to $\frac{1}{8}$"	"			52,737			89,66,273
Plates over $\frac{1}{8}$"	"	96,622	108,142	54,824	1,87,38,254	1,80,86,606	82,86,851
Other Sorts	"			10,507			17,99,469
Tubes, Pipes and Fittings wrought	"	30,585	19,841	33,810	1,44,04,359	84,05,988	1,14,03,492
Wire Nails	"	13,810	10,971	16,238	37,51,064	31,14,076	35,12,565
Wire Rope—							
Galvanised	"	1,755	2,270	1,158	17,96,012	20,77,387	9,46,550
Black	"	1,320	934	1,671	7,79,892	8,69,394	12,04,173
Wire other than fencing wire	"	3,795	5,565	6,588	13,51,777	18,78,831	17,14,529
Other Sorts	"	18,908	16,513	24,341	75,69,437	57,18,255	71,51,086

Steel :—						
Angle and tee ... ... tons.	21,806	26,327	37,477	35,84,807	38,19,038	48,51,917
Spring ... ... ,,	4,254	8,537	4,164	9,53,717	7,31,135	8,05,960
Bars other than Cast Steel ... ... ,,	188,004	166,404	183,467	2,87,44,479	2,39,43,735	2,32,18,321
Cast Steel:—						
Tool Steel ... ... ,,	1,600	1,502	1,373	13,95,258	9,65,051	8,57,935
Cast Steel Bars ... ... ,,	570	1,082	730	8,44,953	2,52,885	1,98,937
Other Cast Steel ... ... ,,	440	356	430	3,00,708	1,46,682	1,58,408
Ingots, Blooms, Billets and Slabs ... ,,	540	131	626	1,09,573	26,889	1,23,354
Lead :—						
Unwrought Ore— ... ... ,,	1	46	105	705	20,633	59,889
,, Pig ... ... cwts.	7,309	6,082	5,109	1,46,734	1,26,921	1,15,952
,, Other Sorts ... ... ,,	440	126	153	9,586	3,380	2,991
Wrought—Sheets ... ... ,,	12,096	13,021	7,789	3,33,082	3,29,226	2,95,874
,, Pipes and Tubes ... ... ,,	7,823	8,392	4,718	2,29,274	2,36,105	1,41,389
,, Sheets for Tea-chests ... ,,	19,386	23,050	24,211	6,57,002	6,50,719	8,66,725
,, Other Sorts ... . ,,	5,375	8,944	6,284	1,77,662	2,14,852	1,96,675
Quicksilver ... ... lbs.	294,047	223,885	196,795	7,33,026	4,43,586	4,38,084
Solder ... ... cwts.	782	428	764	38,818	37,924	63,901
Tin—Unwrought (Blocks, Ingots, Bars and Channels) ... ... ,,	43,295	43,809	52,186	54,50,055	63,13,838	85,91,519
,, Wrought ... ... ,,	6,259	3,531	1,029	1,81,409	1,14,086	1,09,024
Zinc or Spelter—Unwrought ... ... ,,	55,811	57,525	39,108	14,33,965	14,23,507	8,90,186
,, ,, Wrought or Manufactured ,,	38,696	55,466	67,328	10,89,089	15,91,898	17,68,486
Other sorts of Metals ... ... ,,	8,754	10,263	20,328	4,98,301	8,16,220	10,56,112
,, ,, Ores ... ... ,,	9	75	2	2,597	6,180	2,430
Oils :—						
Animal—						
Fish oil ... ... gallons.	5,225	4,351	9,723	13,755	12,701	24,375
Other sorts... ... ... ,,	8,591	2,995	6,538	34,253	9,143	16,118
Essential ... ... ,,	31,909	30,108	41,146	7,36,492	10,04,250	9,49,033
Mineral—						
Kerosene ... ... ,,	50,312,519	68,954,660	71,979,920	3,37,90,166	4,41,63,931	4,77,50,710
Fuel Oils ... ... ,,	62,547,239	80,460,112	90,174,307	1,44,91,593	1,75,54,438	1,84,52,319
Lubricating Oils—						
Batching Oils ... ... ,,	9,266,987	7,670,114	10,373,099	47,72,560	39,89,816	53,31,020
Other sorts ... ... ,,	8,793,234	8,477,032	10,331,697	1,31,90,048	1,34,41,842	1,64,18,451

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
				Rs.	Rs.	Rs.
Petroleum dangerous, petrol Benzine and Benzol ... ... gallons.	1,262	2,672	3,500	4,085	7,817	10,555
Paint Solutions and Compositions (dangerous) ... ... ,,	2,569	557	1,761	10,309	3,246	11,322
Other kinds ... ... ,,	1,979,795	3,337,336	4,412,710	17,64,355	47,94,052	55,36,690
Vegetable—Non-essential—						
Cocoanut ... ... ,,	7,092	126,632	564,104	18,169	3,09,623	13,13,848
Linseed ... ... ,,	268,165	344,585	211,180	10,32,043	10,14,733	8,41,878
Other sorts ... ... ,,	42,131	66,504	73,643	1,57,841	2,12,396	2,92,806
Oil Cakes ... ... tons.	195	136	110	10,446	12,522	13,580
Oil Cloth and Floor Cloth ... ... sq. yds.	507,706	629,527	678,878	9,46,083	8,57,470	8,08,199
Opium ... ... lbs.	13	2	20	2,323	580	1,630
Packing—Engine and Boiler of all kinds. value.	.....	.....	.....	3,21,013	2,46,749	3,95,604
Paints and Colours—						
Barytes ... ... cwts.	2,077	8,780	7,078	10,624	39,682	28,692
Blue Paint or Paris Blue ... ... ,,	1,595	1,711	1,488	1,84,487	1,86,553	1,54,472
Enamels, Prepared ... ... ,,	4,632	7,213	7,991	5,13,917	5,25,355	6,40,299
Graphite ... ... ,,	6,378	5,587	3,814	1,37,032	1,29,264	1,03,247
Red Lead ... ... ,,	39,468	22,166	23,770	12,37,264	6,58,151	6,27,896
White Lead ... ... ,,	29,967	23,573	19,181	10,38,758	7,98,100	6,27,912
Zinc White ... ... ,,	38,545	40,305	38,523	15,00,906	16,69,382	13,99,579
Other Sorts ... ... ,,	174,245	205,914	231,764	64,78,054	65,86,175	65,79,161
Painters' Materials—						
Turpentine—						
Genuine ... ... ,,	3,440	3,648	2,935	2,78,917	2,41,297	1,91,213
Substitute ... ... ,,	3,479	1,661	3,810	94,795	58,546	85,381

Varnish ... ... cwts.	20,705	24,147	23,684	19,57,469	18,60,694	16,98,319
Other Sorts ... ...value.	.....	.....	.....	3,87,658	4,35,984	4,16,396
68 Paper—						
Packing Paper ... ... cwts.	156,000	98,598	140,710	26,50,962	20,79,789	28,28,949
Printing Paper ... ... ,,	386,804	398,265	589,942	95,86,691	86,48,126	1,13,76,934
Writing Paper and Envelopes ... ,,	156,449	162,969	166,101	62,22,535	56,23,200	54,95,714
Old Newspapers in Bales and Bags ... ,,	†	441,595	513,999	†	33,03,803	37,38,319
Other kinds of Paper... ... ... ,,	360,644	54,300	39,132	62,03,108	26,38,598	21,15,541
Paper Manufactures ... ... ,,	20,147	22,905	31,765	15,88,435	18,61,035	20,52,757
Pasteboard, Mill-board and Cardboard of all kinds—						
Straw Boards ... ... ,,	126,888	163,882	162,495	16,14,704	14,54,209	12,38,492
Other kinds ... ... ,,		34,823	39,670		7,61,711	7,98,626
Manufactures of Pasteboard, Mill-board and Cardboard of all kinds. ,,		13,098	15,081		7,47,165	7,01,894
Paper Making Materials ... ... ,,	180,255	154,941	200,965	24,25,837	20,45,708	22,08,836
Paraffin Wax ... ... tons.	187	209	962	89,070	70,531	1,98,057
Perfumery ... ...value.	.....	.....	.....	3,73,993	3,56,088	3,49,654
Pitch and Tar :—						
Coal Tar and Pitch ... ... cwts.	82,603	57,539	46,318	6,04,335	4,28,756	338,728
Stockholm Tar and Pitch ... ... ,,	5,640	4,121	3,935	1,02,894	64,436	59,920
Plants, living ... ... value.	.....	.....	.....	75,684	92,488	2,12,819
Polishes and compositions for application to :—						
Leather ... ... ,,	.....	.....	.....	8,89,242	13,43,261	13,84,613
Metal ... ... ,,	.....	.....	.....	8,93,925	9,06,665	6,37,618
Wood ... ... ,,	.....	.....	.....	1,00,818	1,01,898	95,469
Precious Stones and Pearls unset—						
Diamonds ... ... ,,	.....	.....	.....	.....	85,21,997	55,71,676
Other precious stones ... ... ,,	.....	.....	.....	1,32,02,108	3,77,337	4,55,231
Pearls ... ... ,,	.....	.....	.....	93,71,495	90,81,903	59,27,843

† Not recorded separately.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
Printing and Lithographing Machinery and Materials :—				Rs.	Rs.	Rs.
Printing and Lithographing Presses value	.....	.....	.....	11,78,044	21,38,373	20,51,438
Printing and Lithographing Materials :—						
Printing Type .. .. cwts.	1,915	1,452	1,926	2,85,887	2,31,274	2,74,098
Printers' and Lithographers' Ink . value.	.....	.....	.....	5,19,739	4,89,211	5,85,674
Other Materials .... ,,	.....	.....	.....	5,35,686	3.60,940	3,95,392
Prints, Engravings and Pictures ... ,,	.....	.....	.....	3,94,577	2,72,230	6,26,657
Provisions and Oilmanstores—						
Bacon and Hams ... ... cwts.	11,846	12,859	15,171	15,92,913	14,48,618	15,57,845
Biscuits and Cakes ... ... ,,	21,901	22,937	34,807	26,98,956	26,97,814	35,93,804
Butter ... ... ,,	542	504	804	1,38,839	1,05,726	1,58,294
Canned and Bottled Provisions:—						
Canned or Bottled Fruits ... ... ,,	14,044	14,547	17,481	8,35,609	8,16,264	8,96,461
Do. or Tinned Fish ... ... ,,	30,982	24,500	42,763	18,97,302	13,31,247	21,37,022
Other Sorts ... ... ,,	55,411	68,185	163,808	46,88,496	48,89,119	1,07,02,989
Cheese ... ... ,,	8,407	9,022	9,714	11,69,933	11,50,255	11,46,590
Cocoa and Chocolate ... ... ,,	4,869	3,260	3,666	8,82,955	4,73,942	4,25,583
Farinaceous and Patent Food—						
Farinaceous Foods in bulk ... ... ,,	277,489	249,937	284,749	69,99,095	40,50,048	49,05,155
Milk Foods for infants and Invalids... ,,		13,173	13,895		24,72,638	26,12,546
Other Sorts ... ... ,,		25,769	34,942		14,93,774	18,09,170

Ghi	cwts.	1,626	1,540	1,843	89,521	95,486	1,26,111
Isinglass	,,	498	370	651	1,29,751	1,08,251	1,75,759
Jams and Jellies	,,	10,749	14,275	16,858	7,20,476	8,18,009	9,46,218
Lard	,,	849	965	1,131	39,993	49,903	59,299
Milk Condensed and Preserved including milk cream	,,	61,054	70,903	99,179	44,13,316	46,70,808	56,83,605
Pickles, Chutnees, Sauces and Condiments	,,	5,195	5,353	7,252	5,28,788	5,42,026	6,01,726
Vinegar	gals.	22,607	22,755	22,378	40,466	34,417	36,529
Other Sorts	cwts.	16,100	14,372	30,856	8,14,969	7,72,930	16,01,205
Railway Plant and Rolling Stock—							
Carriages, and parts thereof	value.	.....	.....	.....	5,14,41,151	6,09,03,269	2,34,02,767 ‡ 1,34,10,737 ‡
Wagons and parts thereof							
Loco Engines and Tenders and parts thereof	,,	.....	.....	.....	2,15,07,992	2,76,37,959	87,51,584
Materials for Construction.—							
Bridge work	tons.	9,255	21,050	10,203	32,87,856	49,90,784	23,77,055 ‡
Rails, Chairs and Fish Plates of Steel and Iron	,,	82,461	78,646	25 553	1 21,95,363	1,05,24,930	36,39,383
Sleepers and keys of Steel and Iron.	,,	77,900	26,177	22,161	1,52,65,144	45,60,368	44,02,522
Sleepers of Wood ¶	,,	16,337	28,504	2,030	25,16,081	38,02,716	2,44,057
Other kinds	,,	13,482	15,576	13,015	43,67,260	48,26,055	45,27,376
Rubber—Raw	lbs.	425	54,142	111,393	421	45,811	1,08,695
,, Manufactures—							
Tyres for Motor Vehicles	No.	157,807	174,770	(a)	1,06,60,030	99,96,469	(a)
Tubes for Motor Tyres	,,	154,631	186,119	(a)	16,09,388	15,77,401	(a)
Tyres and Tubes for Cycles, etc. ...	,,	§	719,218	(a)	§	20,95,909	(a)
Pneumatic Motor Covers	,,	.....	.....	174,623	.....	.....	76,63,191
,, ,, Tubes ...	,,	.....	.....	225,294	.....	.....	17,66,863
,, ,, Cycle Covers ...	,,	.....	.....	8,679	.....	.....	1,55,645
,, ,, Cycle Tubes ...	,,	.....	.....	9,662	.....	.....	54,125
,, Cycle Covers	,,	.....	.....	313,094	.....	.....	12,93,059
,, ,, Tubes	,,	.....	.....	425,116	.....	.....	7,46,219

(a) Discontinued from 1st April 1924. § Not recorded.

‡ Include Rs. 3,46,56,308 being the value of Railway materials imported direct by State Railways working under Company management.

¶ Includes sleepers of Jarrath and other wood.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
				Rs.	Rs	Rs.
Solid Rubber Tyres for Motor Vehicles No.	—...	.....	15,015	... ..	.....	13,45,200
Other Sorts ... ... value	.....	.....	.....	57,50,228	31,26,615	25,63,127
Salt ... ... tons.	542,133	474,606	615,698	1,68,79,254	1,10,27,867	1,42,78,016
Seeds :—						
Oil, Seeds Essential...	200	238	306	80,930	77,167	1,23,817
Oil, Seeds Non-Essential :—						
Copra or Cocoanut Kernel ... tons	201	653	1,663	56,773	2,24,859	5,44,979
Sesamum ... ... „	141	41	41	34,482	9,255	9,785
Other sorts ... ... „	231	275	427	57,602	59,384	1,11,274
Other than Oil Seeds ... ... „	167	190	307	2,24,370	1,93,674	1,63,469
Shells and Cowries ... ... cwts.	30,376	33,112	36,059	3,73,861	3,29,506	3,45,388
Smoker's Requisites (excluding Tobacco) value.	.....	.....	.....	6,29,519	5,04,576	7,79,758
Soap :—						
Household and Laundry ... ... cwts.	238,977	284,370	303,096	74,63,880	82,32,486	89,19,583
Toilet ... ... „	25,323	24,816	31,475	34,69,803	32,52,402	35 25,010
Other Sorts ... ... „	7,516	8,539	26,634	4,60,990	4,42,378	8,02,998
Specimens illustrative of Natural Science ... ... value	.....	.....	.....	12,308	23,932	41,046
Spices:—						
Betelnuts ... ... cwts.	1,109,077	1,361,651	1,146,980	1,62,58,405	2,01,65,773	1,90,60,154
Cloves ... ... „	109,093	62,428	100,189	68,22,091	41,90,900	59,82,620
Ginger ... ... „	9,284	13,910	8,955	2,52,640	4,73,330	3,91,754
Nutmegs ... ... „	10,051	10,283	10,581	3,64,514	3,53,863	4,34,032
Pepper ... ... „	9,442	10,276	6,729	3,98,128	4,12,280	3,05,379
Other sorts ... ... „	6,979	4,510	6,620	4,39,070	2,81,404	4,31,395
Starch and Farina... ... ... „	186,139	168,499	218,459	24,80,148	20,43,628	29,00,606

Stationery excldg. Paper—							
Pencils, excldg. Slate Pencils ...	doz.		3,048,990	2,718,883	91,74,461	9,33,112	9,21,736
Other Sorts	value.	.....	.....	.....		79,73,328	72,36,528
Sticks and Whips	„	.....	.....	.....	94,319	1,23,928	1,55,425
Stone and Marble	tons.	3,537	5,137	3,629	7,67,239	5,91,250	4,74,050
Sugar :—							
Sugar, 16 Dutch Standard and above	tons.	425,644	381,475	624,447	14,16,41,504	13,63,57,895	19,02,46,160
„ Beet	„	16,593	29,680	45,864	67,95,453	1,13,34,936	1,32,35,461
„ 15 Dutch Standard and below	„	139	367	654	39,998	1,13,656	2,09,894
Molasses	„	60,871	63,672	57,029	42,57,672	45,14,468	30,07,834
Confectionery	„	739	827	1,094	17,68,419	20,70,840	23,13,813
Saccharin	„	44	14	1	3,86,922	1,14,915	12,607
Tallow and Stearine Grease (excluding Mineral Grease)	cwts.	12,918	14,766	9,311	3,86,238	3,57,035	2,08,749
„ „ „ Other Sorts ...	„	59,936	59,857	69,489	21,38,503	22,14,240	25,80,616
Tea—Black	lbs.	2,023,434	5,967,994	2,016,529	14,19,194	35,03,854	17,08,088
Green	„	4,085,986	6,570,179	5,868,490	31,33,071	47,22,437	45,74,847
Tea Chests, entire or in sections ...	value.	.....	.....	.....	62,56,441	64,92,048	93,78,788
Telegraph materials for construction and Accessories other than electrical	„	.....	.....	.....	96,787	30,014	1,22,431
Telephone materials for construction and Accessories other than electrical ...	„	.....	.....	.....	14,51,797	2,61,233	4,43,186
Textiles.—							
Cotton—Raw	tons.	10,708	12,718	20,183	1,73,31,349	2,50,58,774	4,24,53,214
„ Waste	„	190	1,045	746	7,263	23,429	20,133
Cotton Manufactures—							
Twist and yarn	lbs.	59,274,229	44,574,815	55,907,382	9,25,84,833	7,93,75,516	9,66,31,077
Handkerchiefs	No.	3,492,234	4,970,611	7,943,586	7,36,231	10,66,016	19,06,384
Shawls	„	597,180	944,249	768,081	8,80,489	12,29,145	11,70,788
Hosiery—							
Stockings and Socks	pairs.	*	704,621	746,634	*	17,11,996	21,83,190
Underwear	value.	.....	.....	.....	56,84,568	71,06,420	84,91,919
Other Sorts	„	.....	.....	.....	23,37,802	5,75,990	5,17,110

* Not recorded.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
				Rs.	Rs.	Rs.
Piece-Goods—						
Grey (Unbleached) ... ... yards.	931,024,984	703,956,012	845,510,502	30,44,45,253	23,06,47,097	28,48,89,830
White (Bleached) ... ... ,,	402,491,795	415,356,711	548,875,582	15,01,16,644	15,44,44,594	20,23,18,562
Coloured printed or dyed... ... ,,	243,789,513	347,493,345	406,971,380	12,60,03,328	17,68 47,444	20,01,59,604
Fents of all descriptions ... ... ,,	15,988,804	19,019,952	21,882,486	45,68,852	65,36,938	68,15,929
Thread ... ... lbs.	1,230,344	1,534,434	1,659,828	70,14,665	71,45,458	73,47,473
Other sorts ... ... value.	... ..	.....	.....	69,29,367	81,59,133	1,08,19,643
Flax—Raw ... ... lbs.	75	.....	.....	80	.....	.....
,, Manufactures—						
Twist and yarn ... ... ,,	8,127	9,177	27,918	8,340	12,701	48,282
Canvas ... ... yards.	858,267	809,792	990,481	16,53,256	10,72,753	14,23,461
Piece-Goods ... ... ,,	411,744	476,789	415,255	3,47,445	4,30,142	3,47,880
Thread Sewing ... ... lbs.	68,187	72,045	66,874	1,89,694	2,26,607	1,89,567
Other sorts ... ...value.	.....	.. ...	.....	9,85,170	10,99,227	9,87,909
Haberdashery and Millinery:—						
Lace and Embroidery ... ... ,,	.....	.....	.....	26,62,207	33,36,829	47,70,165
Towels not in the piece ... No.	689,823	603,163	1,387,988	2,63,445	3,43,061	7,19,964
Other sorts ... ...value.	.....	.....	.....	63,76,539	62,22,384	60,66,802
Hemp—Raw ... ... cwts.	23,599	26,271	23,122	5,65,086	6,62,942	7,71,236
,, Manufactures ... ... value.	.....	.....	.....	2,13,518	3,94,160	2,81,411
Jute—Raw ... ... tons	20	734	619	6,200	1,17,047	89,828
,, Manufactures including twist and yarn ... ... value.	.....	.....	.....	16,79,300	20,81,959	27,74,730
Silk—Raw ... ... lbs.	1,828,586	1,365,204	1,413,587	1,57,87,541	1,19,07,039	1,19,00,222
,, Waste ... ... ,,	130,743	68,555	82,367	2,45,104	2,92,570	1,95,026

Silk Manufactures—						
„ Yarn, Noils and Warps ... lbs.	897,025	967,034	1,524,682	62,35,805	70,73,023	1,01,79,719
„ Goods of, and silk mixed with other materials ... ... yards.	1,174,174	2,086,354	1,770,169	20,57,230	32,60,343	28,68,119
„ Piece-Goods ... ... „	14,331,111	14,086,562	16,128,12[illegible]	2,26,61,451	2,29,63,862	2,33,09,422
„ Thread for sewing ... ... lbs.	8,259	11,376	10,602	1,46 192	1,14,422	1,26,933
„ Other sorts ... ... „	33,399	57,751	73,33[illegible]	5,53,794	6,05,346	6,35,262
Wool—						
Raw ... ... „	1,839,940	4,838,634	8,218,098	13,04,629	40,54,840	78,93,506
Manufactures :—						
Yarn and Knitting Wool ... ... „	529,810	693,934	882,918	25,12,554	23,35,693	30,33,530
Blankets ... ... „	122,535	584,926	938,234	2,37,823	5,21,501	6,96,903
Braids ... ... „	6,394	14,688	9,913	30,208	60,968	39,263
Carpets and Rugs ... ... „	304,014	377,671	623,741	9,50,150	10,76,394	16,41,023
Hosiery ... ... „	122,386	178,037	270,509	8,67,784	10,81,260	13,28,610
Piece-Goods ... ... yards	3,363,973	7,553,505	11,871,015	98,95,853	1,77,81,094	2,60,74,735
Shawls ... ... No	110,582	211,765	419,857	3,82,579	11,54,183	24,50,134
Other sorts ... ... lbs.	210,696	191,594	211,998	2,79,485	3,98,668	3,83,511
Artificial Silk :—						
Artificial Silk Yarn ... ... „	224,916	406,042	1,170,989	13,40,318	19,55,453	42,39,979
Piece-Goods of Cotton and Artificial Silk ... ... yards.	1,546,601	8,554,918	17,029,979	19,72,692	1,04,08,876	1,76,23,470
Others sorts ... ... value.	.....	.....	.....	.....	.. ...	‡ 931,984
Tobacco—						
Unmanufactured ... ... lbs.	1,238,364	4,557,007	7,081,831	16,88,198	48,48,751	55,78,162
Manufactured—Cigars ... ... „	24,673	37,206	32,930	1,94,577	1,77,751	1,75,859
„ Cigarettes ... ... „	4,087,286	3,453,118	2,748,146	1,85,33,726	1,56,75,913	1,21,83,423
„ for Pipes and Cigarettes „	309,791	279,244	281,940	19,84,008	17,65,675	17,22,216
„ Other sorts ... ... „	32,227	38,056	25,062	1,66,498	1,50,405	1,28,733

‡ Separately recorded from 1st April 1924.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
				Rs.	Rs.	Rs.
Toilet Requisites ... ... value.	.....	.....	.....	41,70,202	48,94,289	45,11,419
Toys and Requisites for Games and Sports ,,	.....	.....	.....	53,36,183	62,87,644	59,06,069
Umbrellas ... ... No.	475,110	319,759	255,552	11,20,913	9,67,346	7,93,265
Umbrella fittings ... ... value	.....	.. ...	.....	32,23,012	46,31,244	40,34,301
Wax of all kinds other than paraffin wax cwts.	3,176	1,585	5,116	1,96,317	90,819	1,93,060
Vehicles excluding Locomotives, etc., for Railways :—						
Carriages and Carts not mechanically propelled excluding Railway carriages, trucks, etc. ... .. No.	8,811	4,436	6,715	13,82,419	9,71,727	13,03,028
Parts of Carriages and Carts excluding Rubber Tyres ... ... value.	.....	.....	.....	14,61,211	9,79,048	12,30,927
Perambulators and children's go-carts No.	3,859	5,382	6,428	1,69,426	2,13,512	2,17,236
Parts of Perambulators and Children's go-carts ... ... value.	... ..	.....	.....	5,771	4,592	4,486
Cycles other than Motor Cycles and parts thereof accessories in Cycles imported entire or section... ... No.	22,940	44,884	62,003	19,65,643	32,87,651	43,25,994
Parts of Cycles and accessories excluding Rubber Tyres ... ... value.	.....	.....	.....	19,76,273	26,74,076	35,67,933
Air Craft... ... ... No.	2	.....	1	7,986	.....	23,115
„ parts of ... ... value.	.....		.. ...	982	3,269	3,23,003

Motor cars including Taxi Cabs. ... No.	4,323	7,984	9,380	1,33,39,979	2,04,63,300	2,19,86,921
„ cycles including Scooters „	866	1,182	1,462	8,65,112	9,25,127	9,65,873
„ omnibuses, vans and lorries „	480	1,044	2,156	21,76,574	25,01,411	28,72,363
Tram Cars ... ... „	4	.....	.....	10,888	.....	.....
Parts of mechanically propelled Vehicles and accessories other than of Aircraft excluding Rubber Tyres. value	.....	.....	.....	46,70,422	42,33,222	53,17,208
Ships, parts of... ... ... „	.....	.....	.....	57,23,815	71,53,543	12,23,886
Wood and Timber :—						
¶ Timber ... ... cubic tons.	36,146	28,197	42,331	45,84,989	35,34,527	37,57,986
Wood—Firewood ... ... tons.	721	466	622	10,499	7,649	9,726
Ornamental—						
„ Sandal ... ... „	565	695	538	2,22,628	2,63,446	2,57,809
„ other kinds ... ... value.	.....	.....	.....	1,00,148	63,953	57,505
Manufactures of Wood other than Furniture and Cabinetware ... ... „	.....	.....	.....	9,30,905	26,69,728	17,90,688
‡Postal Articles not specified ... ... „	.....	.....	.....	3,47,22,450	3,44,19,298	3,28,38,900
All other Articles of Merchandise ... „	.....	.....	.....	43,51,879	40,91,961	49,20,936
Total Value Rs.	.....	.....	.....	2,32,70,76,893	2,27,61,13,390	2,46,62,65,011

¶ Sleepers of Jarrah and other wood are included in "Sleepers of Wood" under Railway Plant and Rolling Stock.
‡ Excludes Imports of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under the appropriate heads.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st March 1922-23, 1923-24 and 1924-25.

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
INDIAN PRODUCE AND MANUFACTURES.						
Animals, Living ... ... No.	191,512	226,642	277,389	Rs. 23,28,544	Rs. 26,59,844	Rs. 31,41,977
Apparel excluding Hosiery, Boots and Shoes ... ...value.	.....	.....	.....	31,27,240	24,82,949	29,45,444
Arms, Ammunition and Military Stores ,,	.....	.....	.....	3,582	10,961	325
Art, works of ... ... ,,	.....	.....	.....	75,200	2,07,174	1,28,404
Books, Printed and Printed Matter ... cwts.	5,509	5,904	6,840	6,25,077	7,46,761	8,10,669
Boots and Shoes ... ... pairs.	193,177	198,780	206,413	6,25,693	5,11,545	4,62,723
Bristles ... ... cwts.	2,651	3,098	3,859	14,05,515	20,06,332	24,56,488
Building and Engineering Materials—						
Chalk and Lime ... ... ,,	14,421	17,355	46,739	25,566	28,032	80,270
Other sorts ... ... value.	.....	.....	.....	12,28,222	12,87,146	14,69,373
Candles ... ... lbs.	5,085,547	5,193,668	3,999,636	14,84,023	15,15,130	11,59,283
Casein ... ... cwts.	13,907	7,800	10,965	5,12,500	3,03,399	2,82,296
Chemicals and Chemical Preparations :—						
Potassium Compounds—Saltpetre... ,,	211,937	156,221	163,253	36,37,786	26,87,079	27,17,737
,, ,, Other sorts. ,,	10	1	.....	1,110	120	.....
Soda Compounds, Borax ... ... ,,	3,195	4,898	3,713	1,21,727	1,74,304	100,288
Other sorts of Chemicals ... ... value.	.....	.....	.....	2,14,526	1,38,561	3,36,700
Coal and Coke—						
Coal ... ... tons.	97,624	132,517	228,127	14,73,200	22,29,816	37,15,695
Coke ... ... ,,	568	31	1,173	33,510	1,025	35,056
Coffee ... ... cwts.	169,134	218,276	242,170	1,23,60,862	1,57,45,802	2,08,95,198

Coir, unmanufactured ... ... tons.	490	386	368	1,17,813	93,882	91,642
„ manufactured ... ... „	33,116	31,465	36,540	1,09,26,748	1,02,19,597	1,21,53,899
Coral ... ... lbs,	412	.....	.....	3,300	.....	.....
Cordage and Rope of Vegetable Fibre ... cwts.	50,223	56,983	55,578	11,93,801	15,12,278	15,30,414
Drugs and Medicines—						
Cinchona Bark ... ... lbs.	16,090	268,097	550,592	8,286	1,14,816	2,92,712
Nuxvomica ... ... cwts.	33,066	37,037	30,258	5,58,749	4,10,293	3,27,836
Senna ... ... „	32,771	31,344	47,544	7,02,679	7,27,031	10,74,678
Other sorts ... ... value	... ..	.....	.....	10,19,638	16,45,484	20,00,380
Dyeing and Tanning Substances :—						
Barks for Tanning ... ... cwts	3,278	2,978	5,878	15,989	16,406	35,709
Cutch and Gambier ... ... „	39,328	46,858	53,565	7,62,236	9,52,686	11,40,148
Indigo ... ... „	4,535	6,702	3,308	16,94,483	20,03,329	10,92,436
Myrabollams ... ... „	1,440,759	1,324,761	1,339,359	74,00,512	72,62,422	79,35,561
Myrabollam Extracts ... ... „	60,888	62,344	42,619	8,34,069	8,40,781	5,36,454
Turmeric ... ... „	42,130	50,083	71,091	9,84,134	15,64,349	23,07,104
Other sorts including Lac Dye ... „	20,914	23,412	25,744	2,71,674	5,34,024	5,25,008
Earthenware Porcelain ... ... value.	.....	.....	.....	73,847	64,125	63,316
Fibre for Brushes and Brooms ... ... tons.	4,128	5,677	5,713	16,96,657	23,72,950	26,27,564
Fish—						
Fish—dry unsalted ... ... cwts.	71,894	89,111	97,422	12,28,598	16,65,673	20,62,981
„ dry salted ... ... „	119,089	127,060	140,559	23,56,429	28,73,683	30,45,709
„ Fishmaws and Sharkfins ... „	10,235	10,026	11,934	17,56,303	16,91,901	21,15,887
„ Wet Salted ... ... „	5,496	2,646	728	83,997	52,716	7,888
Fodder, Bran and Pollards :—						
Rice Bran ... ... tons.	200,580	222,864	263,976	1,14,96,751	1,17,20,127	1,45,03,084
Bran and Pollards, other sorts ... „	7,461	7,894	11,092	8,96,100	8,49,927	11,44,389
Other sorts of Fodder ... ... „	2,479	3,907	4,135	2,32,718	2,75,920	2,38,418

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
				Rs.	Rs.	Rs.
Fruits and Vegetables—						
Fresh Fruits—						
Cocoanuts ... ... No.	466,171	299,069	379,227	37,404	27,669	51,279
Other sorts ... ... value.	.....	.....	.....	1,55,234	1,42,824	1,48,560
Fresh Vegetables—						
Onions ... ... cwts.	704,090	667,732	709,041	30,85,666	34,48,295	36,00,859
Other sorts ... ... value.	.....	.....	.....	7,48,416	9,01,335	8,92,023
Dry Fruits and Vegetables, all sorts ... tons.	9,940	11,798	8,570	22,85,100	26,63,434	24,77,971
Furniture and Cabinetware ... ... value.	.....	.....	.....	6,32,713	5,54,686	5,05,664
Glass and Glassware ... ... ,,	.....	.....	.....	2,71,796	1,84,694	1,79,576
Grain, pulse and flour:—						
Rice in the husk ... ... tons.	37,328	29,536	27,625	34,13,496	27,98,978	25,88,241
,, not in the husk ... ... ,,	2,087,939	2,176,785	2,272,770	34,69,98,178	34,61,73,660	36,97,42,441
,, Flour and Ground Rice ... ,,	72	83	367	12,731	12,702	37,350
Wheat ... ... ,,	220,194	638,252	1,111,691	3,44,02,127	9,11,80,928	17,19,49,952
Wheat Flour ... ... ,,	50,055	57,295	78,069	1,30,11,262	1,14,20,769	1,68,76,601
Barley ... ... ,,	15,621	168,704	449,458	19,12,923	1,76,89,755	5,19,34,613
Joowar and Bajree ... ... ,,	15,690	13,607	5,095	22,65,362	16,36,003	5,96,716
Maize ... ... ,,	22,488	66,960	24,723	22,77,289	67,13,670	24,91,650
Oats ... ... ,,	929	848	740	1,72,293	1,41,964	1,15,409

Pulse—Beans ... ... tons	58,037	70,875	42,691	54,88,485	58,23,612	35,51,776
„ Gram ... ... „	21,957	71,308	142,501	32,15,559	79,71,685	1,65,89,741
„ Lentils ... ... „	12,728	25,333	14,867	20,74,442	35,62,491	21,33,652
„ Other sorts ... ... „	54,684	108,835	89,381	94,21,178	1,35,23,981	1,19,33,168
Other sorts of Grain, Pulse and Flour... „	452	345	463	97,948	65,195	92 339
Gums and Resins—						
Resin ... ... cwts.	34,556	26,408	10,711	4,57,955	4,27,549	1,21,064
Other Sorts ... ... „	20,307	31,858	25,363	6,18,027	8,39,503	6,85,720
Hardware and Cutlery excluding Electro-platedware ... ... value.	.....	.....	.....	7,42,817	10,74,449	12,34,250
Hides and Skins—						
Hides (raw) ... ... tons.	23,948	27,875	29,207	2,17,68,884	2,85,47,507	3,30,79,136
Skins (raw) ... ... „	20,779	19,263	15,758	3,51,24,131	4,05,70,541	3,42,68,342
Cuttings of Hides and Skins (raw) ... „	1,000	1,757	2,707	1,67,186	2,06,481	3,93,888
Hides (tanned or dressed) ... ... „	9,952	13,194	13,048	2,31,47,675	3,16,77,871	3,35,03,806
Skins („ „) ... ... „	4,653	4,920	6,339	2,74,23,203	2,73,08,268	3,83,14,157
Horn Tips and Hornmeal ... ... cwts.	91,973	87,554	61,849	13,75,599	11,56,270	10,39,541
Instruments, apparatus and appliances and parts thereof ... ...value.	.....	.....	.....	1,85,505	3,76,534	2,86,251
Ivory, Unmanufactured ... ... lbs.	1,519	6,065	6,760	14,969	72,365	66,397
„ Manufactured ... ...value.	.....	.....	.....	11,291	37,441	5,718
Jadestone ... ... cwts	5,532	3,088	2,766	18,20,546	8,37,052	7,06,800
Jewellery ... ... value.	.....	.....	.....	27,140	18,736	5,624
Plate of Gold and Silver ... ... „	.....	... ...	.....	83,111	1,00,731	1,23,947
Lac—Button ... ... cwts.	18,387	16,863	21,612	46,13,788	38,45,642	44,50,122
„ Seed ... ... „	4,734	19,100	35,129	9,73,445	31,61,567	53,40,287
„ Shell ... ... „	383,377	397,147	327,200	9,27,92,133	8,06,96,260	6,25,63,343
„ Stick ... ... „	2,897	1,800	6,494	4,21,526	1,53,021	7,34,721
„ Other sorts ... ... „	66,616	50,761	36,582	37,90,710	27,70,653	19,17,733
Lacqueredware (Indian Manufacture) ...value.	.....	.....	.....	50,210	39,797	58,678
Leather—Unwrought ... ... cwts.	6,138	5,279	4,576	9,17,682	8,02,038	8,93,580
Manufactures :—						
Leather Belting ... ... value.	.....	.....	.....	.....	3,725	8,190
Bags Trunks and Travelling Requisites ... ... „	.....	.....	.....	20,492	28,510	30,966
Other sorts ... ... „	.....	.....	.....	98,126	2,56,287	1,34,894

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
				Rs.	Rs.	Rs.
Liquors ... ... gals.	14,285	11,245	1,506	49,418	17,595	6,505
Machinery and Millwork ... ...value	.....	.....	.....	47,038	1,20,951	1,25,166
Manures—Bones ... ... tons.	84,571	95,695	70,987	90,83,844	1,14,73,820	81,99,690
,, Fish Manure and Guano ... ,,	18,836	28,151	18,246	22,68,995	29,14,907	22,46,839
,, Sulphate of Ammonia ... ... ,,	2,059	5,064	10,253	5,35,991	12,49,180	19,20,758
,, Other kinds ... ... ,,	4,584	1,819	2,301	4,89,462	2,50,973	3,00,866
Metals and Ores:—						
Brass, Bronze and Similar Alloys (wrought) ... ... cwts.	3,039	3,662	2,725	5,70,913	6,39,723	5,67,623
Chromite (chrome Iron Ore) ... ... tons.	52,471	30,050	31,479	17,16,664	9,03,029	9,96,575
Copper ... ... cwts.	1,200	32,463	45,925	1,47,892	8,99,685	12,40,788
Ferro Manganese ... ... tons.	.....	69	1,567	.....	13,308	2,85,504
Iron or Steel—Pig ... ... ,,	118,545	183,195	341,326	91,45,793	1,27,83,462	2,16,81,694
,, ,, Ore ... ... ,,	.....	.....	54	.....	.....	3,557
,, ,, Other sorts ... ... ,,	2,927	17,934	20,648	3,34,722	9,40,808	9,08,278
Lead—Pig ... ... cwts.	796,646	850,007	948,135	1,39,29,495	1,79,60,542	2,29,64,287
,, Other sorts ... ... ,,	22,233	39,216	37,874	37,804	4,49,291	7,70,947
Manganese Ore ... ... tons.	805,302	751,763	639,210	1,73,26,233	1,77,71,740	1,62,01,429
Tin ... ... cwts.	.....	4,813	7,580	.....	3,29,796	36,622
,, Ore ... ... tons	1,590	1,857	1,644	33,62,748	38,49,100	35,22,454
Wolfram Ore ... ... ,,	120	390	532	66,152	3,52,939	2,83,400
Zinc or Spelter ... ... cwts.	298,985	82,039	368,355	11,29,546	3,23,786	15,55,904
Metals, all other sorts ... ... ,,	3,301	5,933	6,637	4,50,550	5,89,839	5,80,729
Ores, other sorts of ... ... ,,	1,988	8,689	11,479	1,50,470	2,26,587	2,91,757
Mica—In Blocks ... ... tons.	9,639	14,476	13,398	15,28,389	18,82,194	33,26,164

Mica—In Splittings ... ... cwts	50,207	64,478	68,849	45,49,159	67,54,717	69,44,455
Monazite ... ... tons.	20	205	100	400	71,705	30,000
Oils—						
Animal ... ...gals.	125,955	1,641,914	365,813	99,614	12,02,573	3,41,285
Essential Sandalwood oil ... ... ,,	12,749	16,151	20,588	23,65,530	28,17,924	33,52,350
,, Other sorts ... ... ,,	70,185	74,568	72,013	18,70,888	20,98,846	19,62,805
Mineral—Petroleum dangerous including Petrol, Benzine and Benzol. ,,	19,789,228	16,672,400	22,058,946	2,22.62,882	1,87,58,996	2,48,27,294
Mineral—Other sorts ... ... ,,	168,510	168,925	142,579	1,88,593	2,07,848	1,65,077
Vegetable—Non-essential—						
Castor ... ... ,,	602,877	581,330	497,475	14,62,268	15,68,307	14,79,689
Cocoanut ... ... ,,	834,243	174,638	125,334	20,20,989	4,40,989	3,15,519
Linseed ... ... ,,	30,728	94,127	81,475	1,08,039	2,70,808	2,67,329
Mustard or rape seed ... ... ,,	426,675	470,721	512,604	12,01,262	12,27,034	13,91,462
Sesamum ... ... ,,	92,890	68,464	60,104	2,34,122	1,79,368	1,60,865
Other sorts ... ... ,,	66,464	77,399	55,129	1,67,122	2,29,895	1,46,253
Oil Cakes :—						
Castor Cake ... ... tons	952	1,107	1,410	83,997	1,04,297	1,19,049
Cocoanut Cake ... ... ,,	942	1,540	1,317	1,29,779	1,73,308	1,31,985
Cotton Cake ... ... ,,	3,429	2,174	4,190	4,29,416	2,56,137	4,72,391
Groundnut Cake ... ... ,,	64,370	65,386	95,049	67,68,894	66,79,110	1,06,67,267
Linseed Cake ... ... ,,	11,312	15,508	16,404	16,74,493	21,08,048	25,10,030
Rape seed and Sesamum Cake ... ,,	62,018	85,727	68,308	70,97,894	93,11,759	69,84,777
Other sorts ... ... ,,	8,096	6,602	8,085	10,38,512	7,77,193	11,14,106
Opium— ... ... { chests	6,094	6,130	3,365	2,44,87,383	2,66,31,397	1,47,23,555
{ cwts.	8,848	9,042	5,268			
Paints and Painter's Materials ... ... value.	.....	.....	.....	1,06,729	3,70,916	2,88,862
Paper and Pasteboard ... ... ,,	.....	.....	.....	17,205	11,264	6,385
Paper making materials ... ... cwts.	190	307	3,625	1,251	790	55,561
Paraffin Wax ... ... tons.	27,369	25,141	29,891	1,23,36,027	1,14,14,401	1,36,59,585
Perfumery ... ...value.	.....	.....	.....	1,50,366	1,41,984	1,80,845
Precious Stones and Pearls, unset ... ,,	.....	.....	.....	45,317	19,45,103	27,042

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25
				Rs.	Rs.	Rs.
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,276	4,218	4,614	5,56,007	5,74,723	6,05,700
Ghee ... ... ,,	34,341	33,778	33,129	36,55,331	36,17,098	34,10,311
Pickles, Chutney and Condiments ... ,,	24,875	25,199	27,488	12,17,393	11,79,995	12,34,445
Other sorts ... ... ,,	24,667	26,405	20,859	6,62,919	6,63,034	6,36,945
Railway Plant and Rolling Stock—						
Teak Keys ... ... tons.	1,712	1,820	2,429	2,33,529	2,44,701	3,46,795
Other sorts ... ...value.	.....	.....	.....	1,012	9,030	150
Rubber, raw ... ... lbs.	12,499,174	15,430,254	18,005,188	72,50,093	1,14,46,018	1,42,94,317
,, Manufactures of ... ...value	.....	.....	.....	9,331	45,944	9,676
Salt ... ... tons.	5,238	1,008	1,666	1 13,368	18,795	29,479
Seeds :—Essential ... ... ,,	12,421	12,600	12,277	53,28,960	52,66,546	41,47,262
Non-Essential—						
Castor ... ... ,,	83,613	85,030	95,448	1,83,36,475	2,26,98,789	2,88,66,665
Copra or cocoanut kernel ... ... ,,	13,949	3,986	458	50,54,448	16,53,072	1,99,628
Cotton ... ... ,,	183,193	149,873	161,297	1,97,22,998	1,71,13,106	1,91,28,991
Groundnuts ... ... ,,	267,284	257,045	376,123	7,56,61,244	7,18,76,181	10,67,05,078
Linseed ... ... ,,	274,280	368,777	371,051	7,35,35,975	9,62,14,659	9,74,38,626
Mowra ... ... ,,	24,149	7,752	1,819	35,44,614	13,66,854	3,67,272

Mustard ... ... tons.	3,818	4,102	4,272	11,94,219	13,73,399	14,48,152
Poppy ... ... „	4,458	6,403	5,632	13,62,381	17,40,323	16,20,282
Rapeseed ... ... „	251,931	336,920	260,637	5,58,17,266	7,35,83,930	6,03,56,521
Sesamum (Teel or Gingelly) ... ... „	36,436	9,537	30,510	1,09,05,299	28,66,033	94,48,684
Tea ... ... „	12	54	67	56,023	2,19,592	2,66,806
Other sorts ... ... „	21,390	13,037	8,867	30,18,460	21,99,209	16,90,699
Shells and Cowries ... ... value	... .	.....	.....	1,11,353	68,240	1,09,571
Specimens illustrative of Natural Science „	.....	.....	.....	1,38,269	1,16,324	85,648
Spices :—						
Cardamoms ... ... cwts	3,489	6,278	4,889	5,62,027	17,56,768	15,91,893
Chillies ... ... „	161,749	165,178	141,283	49,52,662	43,29,933	38,30,719
Ginger ... ... „	51,946	45,065	36,778	17,79,851	20,34,425	20,46,243
Pepper ... ... „	113,724	90,150	87,628	34,90,752	27,70,236	30,05,318
Other sorts ... ... „	4,571	3,962	4,106	1,94,657	1,94,724	2,00,564
Stationery ... ...value.	.....	.....	...	85,983	1,02,736	1,15,076
Stone and Marble ... ... tons.	2,117	1,848	2,817	87,144	31,591	47,402
Sugar—						
16 Dutch Standard and above .. tons	456	298	384	2,92,556	1,92,308	2,70,140
15 „ „ and below ... „	566	3,005	674	1,49,536	7,59,734	1,85,217
Confectionery ... ... „	20	158	74	24,465	1,64,283	74,413
Molasses including Cane Jagree and Palmyra „	2,479	36,325	20,002	5,82,282	85,81,119	47,19,247
Tallow and Stearine including Grease and Animal fat ... ... cwts.	8,604	13,043	9,638	4,10,474	5,96,143	4,39,938
Tea—						
Black ... ... lbs.	287,515,763	338,500,236	339,227,811	21,98,38,547	31,62,70,248	33,32,15,554
Green ... ... „	780,437	255,141	879,134	5,61,836	1,91,241	7,08,657
Tea Waste for manufacture of Caffeine „	1,622,818	2,296,131	3,239,907	2,15,497	2,37,488	4,90,644
Textiles :—						
Cotton—						
Raw ... ... = tons	600,397	671,936	593,852	70,97,43,381	98,47,09,357	91,22,88,762
* Bales	3,362,601	3,763,858	3,553,434			
Waste ... ...cwts.	463,668	362,267	133,176	97,28,206	1,04,33,677	49,27,391
Kapok ... ... „	24,266	33,836	41,701	12,47,332	20,40,004	24,14,209
Twist and Yarn ... ... lbs.	56,861,490	38,531,288	36,539,102	5,47,76,098	3,66,21,966	3,70,11,438

* Bales of 400 lbs.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
				Rs.	Rs	Rs.
Manufacturers—						
Handkerchiefs and Shawls ... No.	2,253,543	3,124,565	3,927,098	24,81,730	34,91,542	45,64,246
Piece-goods—Grey (unbleached.) Yds.	31,126,289	33,877,069	44,198,251	1,14,44,771	1,10,84,742	1,33,56,355
„ White (bleached) ... „	1,049,727	1,493,843	4,144,415	4,91,265	5,55,845	4,88,300
„ Coloured Printed or dyed „	124,775,219	129,967,655	136,168,424	5,83,99,375	5,46,70,358	5,47,15,935
Thread, Sewing ... ... lbs.	186,444	205,142	365,949	3,09,639	3,64,592	4,05,999
Other sorts ... ... value.	.....	.....	.....	27,18,991	27,60,023	22,05,622
Flax—Raw ... ... lbs.	18,928	.....	16,240	14,085	.....	7,500
„ Manufactures including Twist and Yarn ... ... value	.....	.....	.....	15,161	16,147	4,528
Haberdashery and Millinery ... ... „	.....	.....	.....	6,04,867	6,77,070	5,24,136
Hemp, Raw ... ... cwts.	412,443	458,847	668,740	60,84,724	76,42,682	1,72,87,124
„ Manufactures ... ... value	.....	.....	.....	9,571	12,189	3,177
Jute—Raw ... ... tons.	577,955	659,963	696,000	22,52,84,639	20,00,06,328	29,09,30,435
„ Twist and Yarn ... ... lbs.	3,507,276	5,345,385	1,261,116	9,11,159	16,12,845	3,56,758
Manufactures:—						
Gunny Bags ... ... No.	342,231,879	413,715,938	425,141,424	15,95,63,786	18,17,10,020	23,20,49,182
=tons.	327,605	370,983	400,136			
Gunny Cloth ... ... yds.	1,254,351,871	1,348,742,513	1,456,288,126	24,31,87,296	23,74,54,958	28,25,74,655
=tons.	339,230	369,376	406,968			
Rope and Twine ... ... cwts.	64,475	74,008	78,793	12,00,278	10,63,857	23,01,489
Other sorts ... ... „	1,705	2,934	3,628	73,991	94,210	1,23,354
Silk—						
Raw ... ... lbs.	173,493	191,301	159,956	26,33,780	33,07,779	20,33,192
Chasam (Waste) and Cacoons ... „	1,071,473	1,428,266	1,495,470	11,83,478	17,13,613	17,73,676

Manufactures :—						
Goods of silk mixed with other materials ... ... yds.	78,603	31,378	105,076	1,20,916	38,351	95,674
Piece Goods ... ... ,,	52,985	155,296	80,742	99,249	3,17,227	1,62,162
Other sorts .. .. lbs.	2,661	10,781	13,793	22,791	71,476	36,965
Wool—Raw ... ... ,,	52,795,436	36,600,957	52,798,747	4,41,43,867	3,17,48,608	5,07,03,429
Manufactures :—						
Carpets and Rugs ... . ,,	4,145,452	4,174,135	5,710,449	96,29,854	81,19,068	1,12,04,339
Other sorts ... ... value.	.....	.....	.....	2,11,533	1,43,872	2,24,273
Other Textiles—Raw ... ... cwts.	604	641	2,307	9,007	10,250	38,050
,, ,, Manufactured ... value.	.....	.....	.....	.....	.....	1,002
Tobacco :—						
Unmanufactured ... ... lbs.	21,596,323	32,915,829	43,196,132	72,50,261	95,97,769	1,18,58,474
Manufactured Cigars ... ... ,,	318,173	351,831	327,133	4,19,593	3,98,419	3,74,087
,, Cigarettes ... ... ,,	47,745	10,058	82,739	53,048	14,512	95,792
,, Other sorts ... ... ,,	1,086,970	713,869	534,161	5,44,910	2,86,661	1,16,541
Toys and Requisites for Games and Sports ... ... value.	.....	.....	.....	2,07,684	2,65,936	2,73,289
Umbrellas, Parasols and Sunshades ... No.	51,311	46,059	64,501	1,60,086	1,23,168	1,46,576
Vehicles excluding Locomotives, etc., for Railway ... ... value.	.....	.....	.....	91,710	63,728	59,840
Wax of all kinds except Paraffin Wax and Candles ... ... cwts.	12,885	62,636	21,414	4,65,031	16,45,887	6,94,849
Wood and Timber—						
Timber other than Railway Sleepers—						
Wood, Teak ... ... cubic tons.	29,196	40,097	47,455	80,13,989	1,06,94,024	1,16,28,082
Other Timber ... ... ,,	3,230	4,067	3,406	3,47,642	4,05,342	3,71,424
Firewood .. .. tons.	1,560	2,879	3,147	31,806	57,093	63,770
Ornamental Sandalwood ... ... ,,	501	739	824	8,43,406	11,22,148	15,98,369
,, Other sorts ... value.	.....	.....	.....	1,65,871	1,87,815	2,02,546
Manufactures of, Wood other than Cabinetware and Furniture ,,	.....	.....	.....	2,52,910	2,42,310	2,32,502
Postal Articles ... ... ,,	.....	.....	.....	2,37,67,035	2,46,75,646	2,64,10,691
All other Articles ... ... ,,	.....	.....	.....	44,85,690	54,88,755	73,09,631
Total Indian Merchandise Value Rs.	.....	.....	.....	2,99,16,19,322	3,48,83,61,245	3,84,66,53,086

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
FOREIGN MERCHANDISE.				Rs.	Rs.	Rs.
Animals, Living ... ... No.	193	285	171	3,85,612	3,25,402	7,03,675
Apparel (excluding Hosiery, Boots and Shoes) ... ...value.	.....	.....	.....	35,72,237	29,45,281	22,34,156
Arms, Ammunition and Military Stores ,,	.....	.....	.....	1,36,898	1,11,473	1,50,104
Boots and Shoes ... ... pairs.	16,470	13,712	8,909	1,24,119	80,200	45,222
Books Printed and Printed Matter ... cwts.	1,765	1,790	1,921	4,43,787	4,58,000	3,03,199
Buildings and Engineering Materials ... value.	.....	.....	.....	1,03,079	84,840	74,147
Chemicals and Chemical Preparations... ,,	.....	.....	.....	5,81,068	4,53,671	3,05,653
Chinese and Japaneseware ... ... ,,	.....	.....	.....	29,487	21,382	16,358
Clocks and Watches and parts thereof... ,,	.....	.....	.....	1,02,882	42,877	21,035
Coffee ... ... cwts.	21,020	18,172	5,299	8,12,842	7,11,723	2,31,348
Coal, Coke and Patent Fuel ... ... tons.	59,920	56,264	65,004	19,80,765	17,18,383	18,91,803
Cutlery ... ... value.	.....	.....	.....	8,23,954	6,74,800	4,77,200
Drugs and Medicines ... ... ,,	.....	.....	.....	8,75,170	6,76,849	4,51,553
Earthenware and Porcelainware incldg. E'ware Pipes ... ... ,,	.....	.....	.....	4,84,399	4,24,134	4,66,527
Dyeing and Tanning Substances ... ... cwts.	3,897	5,149	4,759	13,24,634	10,93,584	8,47,715
Electroplatedware ... ...value.	.....	.....	.....	1,18,029	1,37,944	55,768
Fish excluding Canned Fish ... ... cwts.	6,784	5,371	3,340	12,15,686	11,43,565	7,47,616
Fruits and Vegetables .. .. value.	.....	.....	.....	79,02,290	21,33,603	15,95,928
Furniture and Cabinetware ... ... ,,	.....	.....	.....	3,16,097	4,07,828	1,53,330
Glass and Glassware ... ... ,,	.....	.....	.....	11,03,432	9,11,068	8,84,362
Grain, Pulse and Flour ... ... tons.	311	313	48	59,286	76,681	10,540
Gums and Resins ... ... cwts.	58,296	57,658	46,621	20,99,901	19,35,451	16,28,194
Hides and Skins, Raw ... ... tons.	194	374	468	67,38,981	98,01,938	1,40,20,801

Hardware excldg. Cutlery and Electro-platedware ... ... value.	.....	.....	.....	25,41,044	22,72,289	25,21,313
Hops ... ... cwts.	.....	4	.....	.....	174	.....
Horns Tips and Hornmeal ... ... ,,	35	92	567	43,960	77,516	52,482
Instruments, Apparatus and Appliances and parts thereof:—						
Electrical ... ... value.	.....	.....	.....	5,61,559	5,41,012	5,82,835
Other sorts ... ... ,,	.....	.....	.....	5,19,521	4,34,110	6,79,205
Ivory, unmanufactured ... ... lbs.	143,853	94,703	50,952	2,09,538	5,76,561	3,29,678
,, Manufactured ... ... value	.....	.....	.....	27,412	2,481	1,719
Jewellery ... ... ,,	.....	.....	.....	28,189	51,028	48,564
Plate of Gold and Silver ... ... ,,	.....	.....	.....	3,41,193	2,61,980	2,20,940
Leather :—						
Hides and Skins (tanned or dressed) and Leather excluding Boots and Shoes ,,	.....	.....	.....	24,92,784	30,57,666	20,91,587
Liquors ... ... gals.	32,022	32,412	63,465	3,83,446	2,30,286	2,87,901
Machinery and Mill Work ... ... value.	.....	.....	.....	20,20,662	9,29,304	17,57,055
Matches ... ... gross.	699,000	560,599	271,167	12,08,713	11,67,823	6,17,863
Metals and Ores:—						
Brass, Bronze and similar alloys wrought ... ... cwts.	3,143	1,336	1,616	2,74,880	1,29,549	1,32,658
Copper ... ... ,,	2,557	4,705	5,916	2,14,172	3,55,519	4,08,467
Iron or Steel ... ... tons.	9,904	12,912	22,107	10,26,375	11,78,813	13,53,113
Lead ... ... cwts.	1,499	15,213	4,682	51,811	2,58,229	1,07,028
Lead ore ... ... tons.	2	.....	.....	1,205	.....	25
Tin ... ... cwts.	278	6,684	5,137	35,666	85,101	1,73,252
Zinc or Spelter ... ... ,,	2,236	1,265	97	14,667	8,857	5,741
Metals, Other Sor's ... ... ,,	2,358	3,643	2,893	4,49,088	6,35,586	5,21,199
Ores, Other Sorts ... ... Tons.	2	9	.....	30	46	.....
Oils ... ... Gals.	4,934,677	10,561,764	4,637,635	12,84,789	36,19,864	15,46,869
Paints and Colours ... ... cwts.	4,307	2,425	3,231	2,18,462	2,02,520	2,21,216
Paper and Pasteboard ... ... value.	.....	.....	.....	5,14,605	3,69,654	2,68,439
Precious Stones and Pearls unset ... ,,	.....	.....	.....	9,22,618	2,43,205	1,94,845
Provisions and Oilmanstores excluding Fish, Fruits and Vegetables ... ... cwts.	7,264	7,840	6,298	4,73,961	4,99,621	3,26,064

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*concluded*).

ARTICLES.		Quantities.			Value.		
		1922-23.	1923-24.	1924-25.	1922-23.	1923-24.	1924-25.
					Rs.	Rs.	Rs.
Railway Plant and Rolling Stock	... value.	.....	.....	.....	84,581	81,862	1,39,513
Rubber, Raw	... lbs.	195	2,912	1,208	108	115	220
Rubber Manufactures	... value.	.....	.....	...	2,44,786	3,45,894	2,49,090
Salt	... tons.	.....	.....	1	141	432	119
Seeds	... ,,	24	17	23	18,523	16,393	22,093
Shells and Cowries	... value.	.....	.....	.....	96,675	1,32,651	24,476
Soap	... cwts.	4,862	3,662	1,557	1,98,273	1,50,340	74,483
Specimens illustrative of Natural Science.	value	.....	.....	.....	1,550	1,811	5,375
Spices	... cwts.	26,631	11,573	26,721	17,60,131	8,17,011	18,70,121
Stationery	... value.	.....	.....	.....	3,62,089	3,19,454	3,69,134
Stone and Marbles	... tons.	34	42	14	25,266	17,008	15,102
Sugar—16 Dutch Standard and above	... ,,	62,962	35,801	21,990	2,62,35,348	1,60,67,101	91,48,400
15 ,, ,, and below	... ,,	.....	1	.....	.....	100	.....
Confectionery	... ,,	51	19	107	83,987	38,828	1,26,344
Tea Black	... lbs.	182,239	335,627	188,554	1,33,707	3,00,538	1,54,274
,, Green	... ,,	22,640	4,770	124,540	25,706	5,368	1,17,264
Textiles:—							
Cotton:—							
Raw	... tons.	6,095	6,753	11,829	1,12,12,482	1,35,27,739	2,40,57,111
Twist and Yarn	... lbs.	1,479,885	1,543,445	966,420	23,08,728	21,86,849	16,09,315
Manufactures—							
Handkerchiefs and Shawls	... No.	244,030	122,629	31,000	2,54,222	92,731	27,390
Grey (unbleached) Piece-Goods	... yds	51,752,144	41,137,070	32,964,100	2,07,40,753	1,56,85,186	1,84,18,566

White (bleached) ,, ,, ...	yds.	6,732,310	6,652,375	6,662,991	31,52,287	29,27,599	28,95,243
Coloured, Printed or Dyed Piece-Goods	,,	16,020,970	13,278,093	14,627,702	89,87,787	67,97,340	70,76,194
Fents of all descriptions	,,	65,696	10,105	57,585	58,095	4,300	24,745
Thread, sewing	lbs.	75,697	74,343	98,590	1,59,524	1,38,909	1,86,814
Other sorts	value.	.....	.....	.....	10,60,914	8,34,372	6,63,155
Flax Manufactures...	,,	.....	.....	.....	39,080	32,472	29,124
Haberdashery and Millinery	,,	.....	.....	.....	8,76,975	7,58,963	7,60,980
Silk—Raw	lbs.	41,774	48,955	109,166	1,72,119	3,17,634	2,58,693
,, Manufactures—							
Silk Yarn, Noils and Warps ...		45,865	6,739	11,504	69,040	57,975	1,00,373
Silk Piece-Goods	yards.	296,278	184,658	210,039	4,86,250	3,43,337	3,16,196
Other sorts	,,	24,393	34,895	14,408	82,918	1,56,561	75,032
	lbs.	15,883	5,977	8,262			
Wool—							
Raw	,,	13,684,857	11,034,041	13,515,553	89,14,269	74,83,272	1,07,78,930
Manufactures	value.	.....	.....	.....	76,77,207	94,70,796	1,06,51,647
Other Textiles—Raw	cwts.	441	.....	2	7,050	.....	30
,, ,, Manufactured	value.	.....	.....	.....	1,63,148	2,08,303	3,43,817
Tobacco—							
Unmanufactured	lbs.	119,845	201,985	247,967	1,18,643	2,13,190	2,57,135
Manufactured	,,	122,644	77,523	37,227	3,67,323	1,93,322	1,36,036
Umbrellas, Parasols and Sunshades ...	Nos.	42,033	25,187	33,875	95,498	54,173	70,934
Vehicles (excluding Locomotives for Railways)	value	.....	.....	.....	15,01,672	18,79,714	16,25,552
Wax of all kinds	cwts.	509	24	62	34,243	1,757	6,355
Wood and Timber—							
Wood and Timber exclds. Manufactures.	value	.....	.....	.....	3,84,613	1,13,074	79,027
Wood, Manufactures of	,,	.....	.....	.....	8,52,407	7,79,888	4,46,321
Postal articles	,,	.....	.....	.....	36,14,309	31,31,460	29,78,124
All other Articles	,,	.....	.....	.....	13,85,980	15,26,767	22,90,213
Total Foreign Merchandise; Value Rs.		.....	.....	.....	15,16,33,276	13,07,47,631	13,50,91,412
Grand Total—Indian and Foreign Merchandise. Value Rs.		.....	.....	.....	3,14,32,52,598	3,61,91,08,876	3,98,17,44,498

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the Official Years 1922-1923 *to* 1924-1925.

ARTICLES.	Quantities.			Value.		
	1922–1923.	1923–1924.	1924–1925.	1922–1923.	1923–1924.	1924–1925.
				Rs.	Rs.	Rs.
Animals, Living ... ... No.	2,899	2,844	3,818	18,13,313	14,06,060	22,59,752
Apparel—(excluding Hosiery, Boots and Shoes)—						
Apparel including Drapery, Uniforms and accoutrements ... ...value.	.....	.....	.....	31,85,960	36,45,869	37,07,030
Gold and Silver Thread* ... ... ,,	.....	.....	.....	10,37,532	10,22,971	12,50,662
Hats, Caps, Bonnets-Hatter's ware ... ,,	.....	.....	...	1,94,477	9,70,665	14,16,864
Lamettas ... ... lbs.	143,217	327,531	210,061	3,98,813	8,65,360	5,19,636
Second-Hand Clothing .. ..value.	.....	.....	.....	82,161	2,83,261	2,68,111
Water-proofed ,, ... ,,	.....	.....	.....	65,595	56,004	1,44,144
Arms, Ammunition and Military Stores—						
Cartridge Cases ... ... No.	3,298,094	4,097,729	19,392,119	3,30,319	3,48,342	11,99,568
Explosives—						
Blasting Fuse ... ... lbs.	195,010	217,711	311,788	2,04,905	1,75,030	2,05,518
Blasting Gelatine ... ... ,,	100,000	197,500	171,500	88,857	1,55,737	1,28,964
Gelatine Dynamite ... ... ,,	66,000	.....	138,700	56,185	.....	1,01,999
Other sorts ... ... value.	.....	.....	.....	87,207	1,06,583	2,27,630
Firearms and parts thereof ... ... ,,	.....	.....	.....	7,93,864	8,75,016	12,02,087
Gunpowder ... ... lbs.	22,575	26,905	18,325	41,263	51,382	24,589
Other sorts ... ... value.	.....	.....	.....	1,95,084	113,678	6,02,958
Arts, works of ... ... ,,	.....	.....	.....	2,94,419	6,98,058	1,62,566
Asbestos—						
Raw ... ... cwts.	.....	126	.....	.....	3,125	.....
Asbestos Packing ... ...value.	.....	.....	.....	1,30,185	1,63,554	1,68,896
Manufactures—Other sorts ... ... ,,	.....	.....	.....	3,13,937	3,09,747	3,43,502

Belting for Machinery—							
of Cotton	value.	.....	.....	.....	2,14,508	2,41,914	2,00,284
of Leather	,,	.....	.....	.....	31,73,648	32,05,874	28,88,593
of Other Materials	,,	.....	.....	.....	6,54,638	6,71,022	6,88,911
Bobbins	,,	.....	.....	.....	44,06,186	38,05,517	25,31,538
Books printed and printed matter (including Maps and Charts)	cwts.	7,877	8,274	10,305	18,97,883	18,14,615	19,20,768
Boots and Shoes	pair.	78,133	123,193	159,440	5,90,591	7,73,901	8,65,954
Brushes and Brooms	doz.	77,495	116,825	115,832	4,50,242	4,73,136	4,54,822
Building and Engineering Materials—							
Asphalt	tons.	3,508	4,601	5,370	5,55,243	7,56,948	6,76,200
Bricks other than Fire Bricks	No.	371,746	18,827	4,449	76,919	9,761	1,444
Fire Bricks	,,	556,716	592,087	3,47,592	2,01,803	1,89,214	79,393
Cement	tons	17,406	11,750	5,861	11,85,299	6,68,039	3,15,485
Tiles	No.	13,618,034	11,016,967	12,472,944	17,39,913	13,69,138	11,70,712
Clay	cwts.	18,704	22,011	6,661	66,101	63,532	20,710
Other sorts	value	.....	.....	.....	2,12,681	1,96,556	2,94,952
Buttons of all sorts	,,	.....	.....	.....	15,18,215	13,83,157	12,40,702
Candles of all kinds	lbs.	64,968	53,523	96,909	36,690	27,882	47,236
Canes and Rattans	cwts.	22,859	21,552	20,375	3,62,908	3,22,951	2,90,418
Chemicals and Chemical preparations :—							
Acids	,,	3,136	2,731	3,484	2,21,263	1,69,120	1,50,859
Alum	,,	32,292	40 337	26,320	3,47,287	3,70,478	1,97,307
Aluminous sulphates	,,	8,097	12,667	8,434	70,315	1,03,656	60,083
Ammonia and salts thereof Anhydrous	,,	463	476	591	61,612	57,429	67,001
,, ,, Other sorts	,,	6,586	5,271	8,106	2,73,818	1,72,878	2,29,595
Arsenic and its Oxides	,,	662	739	936	48,514	65,442	70,896
Bleaching Materials—Bleaching Powder	,,	19,226	29,289	26,746	2,44,676	3,36,573	2,72,612
,, Other sorts	,,	520	561	370	10,709	7,171	5,448
Carbide of Calcium	,,	4,000	4,391	5,441	69,724	60,743	80,043
Disinfectants—							
Napthalene	,,	1,450	799	4,855	22,310	12,753	51,491
Others	,,	8,049	6,035	6,455	3,38,691	2,07,752	2,62,017
Glycerine	,,	1,161	1,121	1,621	85,440	72,217	1,02,738

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—*(continued.)*

ARTICLES.	Quantities.			Value.		
	1922–1923.	1923–1924.	1924–1925.	1922–1923.	1923–1924.	1924–1925.
				Rs.	Rs.	Rs.
Magnesium Compounds:—						
Chloride ... ... cwts.	67,633	71,914	77,050	3,43,096	2,12,376	3,02,293
Sulphate ... ... ,,	36,687	29,523	25,120	1,47,409	83,830	2,10,943
Other sorts ... ... ,,	28	387	2,786	2,522	15,504	28,900
Copperas ferrous sulphate... ... ... ,,	9,286	9,910	4,542	37,196	36,979	16,570
Copper Sulphate ... ... ,,	4,441	6,253	4,254	1,05,839	1,22,319	75,602
Lead Compounds—						
Acetate ... ... ,,	2,881	6,642	4,414	84,641	2,47,745	1,38,192
Other sorts ... ... ,,	547	1,126	2,504	13,742	34,532	71,071
Potassium Compounds—						
Bichromate ... ... ,,	3,241	3,449	3,490	1,46,801	1,20,209	1,15,671
Chlorate ... ... ,,	3,983	4,491	6,947	1,01,664	93,167	1,28,897
Other sorts ... ... ,,	878	382	2,181	47,944	25,490	52,182
Soda Compounds—						
Bicarbonate of soda ... ... ,,	26,457	34,446	28,089	2,34,228	2,32,365	1,82,909
Bichromate of soda ... ... ,,	4,316	3,256	4,504	1,25,847	83,587	1,10,312
Borax and Boracic Acid ... ... ,,	4,378	5,035	4,319	1,57,886	1,10,598	95,553
Caustic soda ... ... ,,	20,410	22,250	18,693	4,14,967	3,96,695	2,88,338
Soda sulphide ... ... ,,	15,734	18,759	31,451	2,62,570	2,36,515	3,15,487
Sodium carbonate, Soda ash and Soda crystals ... ... ,,	97,221	137,461	125,261	5,94,908	7,08,817	6,38,008
Sodium silicate ... ... ,,	2,214	1,166	1,473	23,119	12,330	12,934
Other sorts ... ... ,,	2,947	6,679	4,424	73,726	2,19,768	1,14,235
Sulphur—(Brimstone) ... ... ,,	51,247	25,676	39,556	3,70,495	1,52,513	2,06,606
Zinc Compounds—Chloride ... ... ,,	17,208	22,137	18,140	3,46,860	4,47,185	3,26,240
,, ,, Other sorts ... ... ,,	211	298	190	5,263	8,678	4,239

Other sort of Chemicals ... ...value.	.....	.....	.....	12,96,320	13,51,601	13,22,124
China Clay ... ... cwts	268,521	333,785	376,199	14,09,780	14,67,062	16,01,124
Clocks and Watches ... ... No.	138,135	200,124	249,467	7,81,153	9,10,205	11,12,167
Clocks and Watches, parts of ... ...value.	.....	.....	.....	62,692	60,303	63,630
Coal ... ... tons.	620,925	375,092	288,809	2,17,95,690	1,03,77,855	77,51,851
Coke ... ... ,,	10,589	965	1,608	5,06,102	42,338	63,319
Coffee ... ...cwts.	25,322	17,433	8,386	10,51,045	7,20,656	3,31,877
Coir Manufactured and unmanufactured tons.	441	269	184	1,52,201	32,066	31,323
Cordage and Rope of Vegetable Fibre (excluding Jute and Cotton) ... ... cwts.	4,506	4,926	4,494	3,66,966	3,98,236	4,51,144
Cork Manufactures... ... ... ,,	970	717	1,206	1,40,078	88,453	1,00,784
Cutlery ... ...value.	.....	.....	.....	9,57,461	7,89,127	12,25,320
Drugs and Medicines (excluding Chemicals and Narcotics):—						
Aloes .. .. cwts.	1,796	1,685	1,391	47,349	30,620	25,822
Assafoetida ... ... ,,	6,570	4,201	6,293	5,19,211	2,53,645	3,73,519
Camphor ... ... lbs.	180,325	403,803	298,365	5,34,965	13,66,471	7,94,121
Cassia Lignia ... ... cwts.	34,475	24,958	28,103	3,76,997	5,34,916	5,73,203
Proprietary and patent medicines ...value.	.....	.....	.....	14,79,151	12,23,356	12,89,125
Quinine salts—Quinine sulphate or bisulphate ... ... lbs.	23,231	24,951	29,787	7,29,945	6,89,837	7,76,410
Quinine salts—Quinine hydrochloride or dihydrochloride ... ... ,,	1,104	1,102	3,148	47,420	44,225	96,777
Quinine salts—Other sorts ... ... ,,	7,948	4,072	7,550	1,92,553	1,05,765	1,55,435
Other sorts ... ...value.	.....	.....	.....	35,62,516	38,58,941	40,79,137
Dyeing and Tanning Substances—						
Aniline ... ... lbs.	7,915,470	9,430,727	8,978,493	1,78,75,050	1,71,18,790	1,65,40,775
Alizarine ... ... ,,	3,478,640	4,128,752	5,241,099	26,38,001	32,39,263	34,47,664
Barks for Tanning ... ... cwts.	5,465	.....	2	54,647	.....	115
Cochineal ... ... ,,	1,861	2,841	5,938	2,64,673	3,88,103	3,37,350
Saffron ... ... lbs.	40,621	73,712	42,704	12,21,860	12,78,510	11,56,071
Indigo, Synthetic ... ... cwts.	1,285	1,214	589	4,82,261	3,76,371	2,05,785
Other sorts (including lac dye) ... ,,	3,475	4,075	6,038	1,20,122	1,18,555	1,52,980

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922–1923.	1923–1924.	1924–1925.	1922–1923.	1923–1924.	1924–1925.
				Rs.	Rs.	Rs.
Earthenware and Porcelain—						
Earthenware ... ...value.	.....	.....	.....	20,75,880	19,20,459	16,26,429
Porcelain ... ... „	.....	.....	.....	10,67,251	10,12,362	12,94,226
Electroplatedware ... ... „	.....	.....	.....	2,58,068	2,42,275	1,51,809
Fire works ... ... lbs.	2,848,858	2,200,652	2,388,249	7,26,360	6,93,040	7,56,524
Fish excluding Canned Fish ... ... cwts.	42,460	27,148	22,368	5,00,637	4,22,371	2,77,672
Fruits and Vegetables—						
Fresh fruits and vegetables of all kinds ... ...value.	.....	.....	.....	1,75,394	2,63,514	2,39,354
Fruits and vegetables dried, salted or preserved—						
Almonds ... ... tons.	5,833	4,856	4,648	45,02,391	32,54,825	34,61,717
Currants and Raisins ... ... „	1,457	880	663	4,90,897	3,02,983	2,71,458
Dates ... ... „	36,149	42,798	31,712	76,78,203	79,24,348	65,75,185
Other sorts ... ... „	683	1,153	1,841	6,64,676	4,77,392	7,80,221
Furniture and Cabinetware—						
Bedsteads ... ...value.	.....	.....	.....	1,25,595	1,19,182	1,14,509
Furniture of wood and other materials (other than bedsteads) .. ... „	.....	.....	.....	4,30,565	4,70,883	3,86,870
Mouldings ... ... „	.....	.....	.....	1,29,462	2,46,526	2,22,571
Glass and Glassware—						
Bangles ... ... „	.....	.....	.....	58,39,500	54,34,666	71,45,166
Beads and false pearls ... ... cwts.	10,092	9,762	12,067	13,72,396	12,28,308	12,03,720
Bottles and phials ... ... gross	119,897	169,357	177,197	13,23,376	12,22,463	10,57,414

Funnels, globes and glass of Lamps	value	.....	.....	.....	10,87,918	7,01,271	7,76,814
Sheet and Plate	sq. ft.	6,739,248	6,107,103	8,430,056	15,54,171	15,22,510	11,53,926
Tableware including decanters, tumblers, etc.	value	.....	.....	.....	4,21,003	4,17,967	3,08,312
Other sorts	,,	.....	.....	.....	13,92,557	11,29,637	13,00,234
Grain, Pulse and Flour—							
Beans, dry	tons.	189	106	171	41,834	24,274	33,700
Jowar and Bajree	,,	2,492	535	158	4,26,400	60,536	25,570
Barley	,,	427	.....	10	93,750	48	1,177
Pulse	,,	985	1,236	471	2,24,565	1,84,267	86,027
Rice not in the husk	,,	290	13,174	69	79,571	21,06,080	21,040
Wheat	,,	8,150	11,027	4,196	15,74,854	15,31,167	5,79,109
Wheat Flour	,,	190	202	99	44,445	41,121	21,566
Other sorts	,,	196	27	22	42,756	3,738	5,268
Gums and Resins—							
Arabic	cwts.	3,781	2,648	2,498	82,998	75,586	72,163
Benjamin	,,	10,966	10,379	9,456	4,96,907	4,73,581	4,37,589
Olibanum or frankincense	,,	24,853	26,140	19,931	3,64,996	4,23,947	3,16,167
Rosin	,,	6,595	9,423	10,583	75,190	91,475	96,163
Other sorts	,,	34,586	34,336	34,228	7,24,731	6,26,326	6,18,456
Hardware—							
Agricultural Implements	value.	.....	.....	.....	1,19,920	94,604	1,20,663
Galvanised or Tinned Buckets ...	,,	.....	.....	.....	17,517	6,749	7,526
Builder's hardware, viz., locks, hinges, etc.	,,	.....	.....	.....	9,49,073	5,66,035	6,95,993
Domestic hardware	,,	.....	.....	.....	2,84,918	1,37,541	2,33,114
Enamelled ironware	,,	.....	.....	.....	6,96,035	8,89,562	8,53,174
Gas mantles	,,	.....	.....	.....	3,24,959	3,32 792	4,59,645
Implements and tools other than agricultural implements and machine tools	,,	.....	.....	.....	21,80,533	19,67,864	15,95,826
Lamps—metal	No.	1,230,311	1,165,666	1,870,998	22,74,789	19,49,155	26,91,271
Parts of lamps other than glass ...	value	.....	.....	.....	6,87,895	4,76,045	4,27,042
Safes and strong Boxes of metal ...	No.	244	200	184	64,104	71,234	71,080

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925.
				Rs.	Rs.	Rs.
Stoves ... ... No.	48,411	66,514	92,951	4,00,611	4,34,214	5,34,088
Other sorts ... ... value	.....	.....	.....	1,30,43,286	93,78,142	92,19,567
Hides—raw { ... ... tons.	312	219	192	2,01,968	1,88,453	2,41,961
{ ... ... No.	73,677	63,645	65,876			
Skins—raw { ... ... tons.	305	342	273	2,30,935	3,53,646	3,09,130
{ ... ... No.	467,928	646,499	456,272			
Hops ... ... cwts.	431	255	425	55,644	61,720	58,985
Horns, tips and pieces of horn and hornmeal ... ... ,,	41	48	32	41,150	51,975	37,142
Instruments and Apparatus and Appliances and parts thereof—						
Optical ... ... value.	.....	.....	.....	1,78,365	2,78,291	2,97,667
Electrical:—						
Electric fans and parts ... ... ,,	.....	.....	.....	7,31,858	8,44,311	7,20,577
Electric wires, cables and rubber insulated ... ... ,,	.....	.....	.....	11,08,013	10,00,768	7,47,699
Insulations other than rubber ... ,,	.....	.....	.....	14,88,393	7,89,234	7,90,276
Telegraph and telephone wires & cables ,,	.....	.....	.....	1,08,132	6,12,824	73,034
Bare Copper Wire ... ... ,,	.....	.....	.....	2,88,072	3,80,687	4,54,510
Telegraph and telephone instruments and apparatus ... ... ,,	.....	.....	.....	1,41,537	50,02,534	4,01,783
Electric lamps and parts thereof:—						
Electric Glow Lamps ... ... ,,	.....	.....	.....	7,98,866	5,66,731	3,99,759
Other sorts ... ... ,,	.....	.....	.....	1,39,641	99,591	63,460

Batteries	value.	.....	.....	.....	1,10,539	2,41,788	1,50,870
Carbons (electric) and furnace electrodes	„	.....	.....	.....	32,214	27,957	66,442
Accumulators and parts	„	.....	.....	.....	2,47,122	2,04,737	7,18,355
Electric lighting accessories and fittings	„	.....	.....	.....	3,48,971	3,41,014	1,68,907
Meters	„	.....	.....	.....	3,16,734	1,69,046	1,89,094
Other sorts of electrical instruments..	„	.....	.....	.....	32,883	15,190	40,316
Electro medical apparatus	„	.....	.....	.....	31,442	58,702	62,421
Switch boards	„	.....	.....	.....	2,87,312	2,11,596	15,856
Other sorts	„	.....	.....	.....	22,34,956	14,88,535	8,97,975
Musical :—							
Organs and Harmoniums	No.	72	137	101	29,492	17,759	22,421
Pianos and Piano players	„	88	103	89	89,060	99,797	79,572
Talking machines and accessories—							
Talking machines	„	3,609	3,064	2,927	1,72,646	1,26,607	94,051
Records	„	17,279	7,747	19,648	28,764	12,983	25,178
Accessories	value.	.....	.....	.....	67,526	1,20,264	1,23,726
Other sorts	„	.....	.....	.....	2,69,456	2,52,263	2,64,702
Photographic :—							
Cinematograph films	length in feet	4,711,370	4,256,630	5,791,319	6,47,352	6,54,151	6,09,598
Photographic other than Cinema films	value.	.....	.....	.....	11,28,041	10,58,433	11,61,759
Scientific and philosophical	„	.....	.....	.....	8,86,116	10,91,547	9,22,871
Surgical	„	.....	.....	.....	5,88,649	6,61,317	7,31,955
Other sorts	„	.....	.....	.....	2,11,598	49,230	60,684
Ivory, unmanufactured	lbs.	380,947	314,327	325,376	30,66,913	24,51,697	29,86,313
„ manufactured	value.	.....	.....	.....	1,14,389	6,801	21,814
Jewellery, and Plate of gold and silver (excluding imitation jewellery, precious stones and pearls unset)	„	.....	.....	.....	9,99,436	9,17,511	3,96,027
Leather—	tons	18	23	19	1,46,343	1,74,437	1,05,379
Hides (Tanned or Dressed) ...	No.	3,754	4,948	3,537			
Skins (Tanned or Dressed) ...	tons.	17	16	24	2,23,351	2,18,235	2,64,288
	No.	52,496	42,452	47,718			
Unwrought	cwts.	79	94	133	25,811	30,710	70,692

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925.
				Rs.	Rs.	Rs.
Leather Cloth... ... ... cwts.	1,348	674	583	2,87,102	1,27,687	1,05,935
,, Artificial ... ... ,,	115	105	224	24,431	37,834	24,319
,, Manufactures—						
,, Bags and trunks ... ... ,,	52	56	79	25,300	21,162	22,876
,, Pickers ... ... ,,	1,861	2,367	2,344	5,19,866	5,46,245	4,77,906
,, Picking bands and straps ... ... ,,	1,391	1,485	2,215	4,47,827	4,16,581	5,86,124
,, Roller skins ... ... ,,	419	690	663	8,05,772	9,78,360	8,43,334
,, Saddlery and harness ... ... ,,	227	124	103	97,626	66,707	42,121
,, Other sorts ... ... ,,	1,805	1,433	1,344	4,99,987	3,56,274	2,81,922
Liquors including methylated and perfumed spirits.—						
Ale and Beer ... ...gallons.	778,254	775,757	811,811	20,34,331	18,75,185	18,33,385
Stout and Porter ... ... ,,	42,281	45,158	38,152	2,18,722	1,89,938	1,53,139
Spirits—						
Brandy ... ... ,,	145,471	163,959	168,392	19,53,640	20,22,587	18,59,942
Whisky ... ... ,,	167,779	133,488	136,611	32,75,046	23,92,760	24,07,253
Gin ... ... ,,	30,085	30,889	30,378	4,33,445	3,64,956	3 53,486
Liqueurs ... ... ,,	3,742	2,315	2,535	1,04,770	55,796	53,499
Rum ... ... ,,	21,925	24,242	24,182	1,07,631	1,19,291	1,11,110
Spirit present in drugs, medicines or chemicals ... ... ,,	27,906	34,018	39,030	7,89,907	9,46,748	11,58-669
Spirit perfumed... ... ... ,,	13,608	7,251	7,823	4,85,176	4,57,356	4,80,640
Spirit methylated ... ... ,,	160,153	166,538	166,325	2,48,587	2,12,280	2,16,452
Spirits rectified ... ... ,,	11,433	37	.....	16,999	862	.....
Other sorts ... ... ,,	4,555	8,965	21,397	2,34,355	3,23,607	3,24,564

Wines—						
Champagne and other sparkling wines ... ...gallons.	6,812	7,993	11,636	2,31,374	2,52,090	3,63,967
Port ... ... „	14,098	13,359	18,087	2,16,010	1,81,054	2,39,078
Still red wine other than port ... „	17,359	18,976	19,727	1,74,823	1,89,685	1,82,743
Sherry, Madeira and Marsala... ... „	8,372	8,897	10,428	1,38,936	1,42,116	1,52,843
Still white wine other than Sherry, Madeira and Marsala ... ... „	4,201	3,689	5,259	46,444	49,580	63,100
Other sorts including Vermouth Ginger wine ... . „	24,078	23,531	44,385	3,08,745	2,26,642	3,77,458
Cider and other fermented Liquors ... „	3,861	4,790	6,003	24,435	38,071	33,671
Machinery and Mill Work :—						
Prime-Movers other than electrical—						
Locomotives —(excldg. those for Railways)--						
Oil Engines and parts ... . value	.....	.....	.....	15,383	91,864	35,676
Steam Engines and parts ... ... „	.....	.....	.....	3,94,990	6,57,815	6,51,373
Others ... ... „	.....	.....	.....	12,961	3,803	16,656
Other than Locomotives—						
Gas Engines and parts ... ... „	.....	.....	.....	*	5,61,231	2,09,028
Oil Engines and parts ... ... „	.....	.....	.....	31,50,731	43,62,211	41,51,948
Steam Engines and parts ... ... „	.....	.....	.....	54,43,518	28,51,290	20,26,380
Others ... ... „	.....	.....	.....	1,37,603	3,197	65,683
Electrical machinery—						
Control and switch gear ... ... „	.....	.....	... .	2,79,358	20,78,440	19,45,302
Generators, alternators and dynamos „	.....	.....	.....	8,19,561	16,62,706	6,35,781
Motors ... ... „	.....	.....	.....	33,77,454	19,97,498	16,30,235
Transformers ... ... „	.....	.....	... ..	6,53,595	7,74,694	4,71,997
Turbo-generating sets ... ... „	.....	.....	.....	1,55,252	4,89,965	1,88,848
Others ... ... „	.....	.....	.....	54,73,881	22,21,851	46,89,554
Aerated Water making machinery ... „	.....	.....	.....	1,03,564	1,18,016	97,553
Agricultural machinery ... ... „	.....	.....	.....	1,27,663	2,51,314	2,73,641
Boilers ... ... „	.....	.....	.....	43,07,896	39,95,948	24,06,155
Boot and shoe manufacturing machinery „	.....	.....	.....	8,400	44,183	1,369
Leather tanning and curing machinery ... ... „	.....	.....	.....	5,226	6,055	10,948

* Not recorded

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925
					Rs.	Rs.	Rs.
Metal working machinery and machine tools	value	.....	.....	.....	23,64,863	27,16,086	19,34,088
Mining machinery	,,	.....	.....	.....	1,30,442	78,898	4,09,042
Oil crushing & refining machinery	,,	.....	.....	.....	96,890	1,24,191	3,65,011
Paper mill machinery	,,	.....	.....	.....	8,886	27,295	1,36,275
Refrigerating machinery	,,	.....	.....	.....	4,04,885	2,96,237	3,20,787
Rice & flour mill machinery	,,	.....	.....	.....	4,34,350	3,72,427	3,43,807
Saw mill & wood working machinery	,,	.....	.....	.....	2,17,979	2,23,542	6,01,430
Sewing and knitting machines	No.	8,747	12,934	13,367	9,35,048	13,45,468	13,88,734
,, ,, ,, parts of	value.	.....	.....	.....	1,41,716	2,12,315	2,43,167
Sugar machinery	,,	.....	.....	.....	4,70,057	1,17,160	3,55,751
Textile machinery—							
Cotton—Bleaching and Dyeing machinery	,,	.....	.....	.....	10,98,782	6,01,372	6,79,400
,, Spinning machinery	,,	.....	.....	.....	5,13,97,862	3,17,69,876	1,08,98,272
,, Weaving ,,	,,	.....	.....	.....	1,02,83,320	82,44,027	55,31,366
,, machinery, other sorts of	,,	.....	.....	.....	31,69,016	40,46,289	35,28,467
Shuttles	,,	.....	.....	.....	8,37,884	7,70,749	7,28,083
Wool machinery	,,	.....	.....	.....	23,17,363	3,62,598	1,70,181
Other sorts	,,	.....	.....	.....	1,58,036	36,694	2,16,102
Typewriters	No.	1,501	2,554	2,763	2,86,927	4,82,423	4,68,410
,, parts and accessories of	value.	.....	.....	.....	14,238	38,166	31,090
Other sorts of machinery	,,	.....	.....	.....	1,23,17,814	1,03,52,931	66,69,033

Metals and Ores—						
Aluminium (Unwrought) Ingots, blocks, bars, etc. ... ... cwts.	603	160	12	44,269	12,518	1,250
,, (Wrought) Circles ... ... ,,	38,645	46,492	45,765	42,71,468	46,81,033	49,05,776
,, ,, Sheets ... ... ,,	892	1,203	516	1,06,759	1,20,323	55,606
,, ,, Other kinds ... ,,	1,980	1,387	1,032	2,15,986	1,61,242	83,567
Antifriction Metal ... ... ,,	330	320	538	19,062	27,482	35,228
Brass, Bronze & similar Alloys—						
Unwrought ... ... ,,	12,911	8,305	4,254	3,97,865	2,62,671	1,49,267
Wrought:—						
Mixed or yellow metal for sheathings ,,	132,374	172,958	222,016	78,53,137	95,78,910	1,14,57,498
Other kinds ... ... ,,	101,280	56,632	80,147	55,78,773	32,23,458	46,98,259
Copper :—						
Old for re-manufacture ... ... ,,	3,197	3,801	2,314	1,46,809	99,898	82,390
Unwrought—Tiles, ingots, cakes, bricks and slabs ... ... ,,	6,982	6,697	2,851	3,85,745	3,59,551	1,41,383
Wrought—Braziers and Sheets ... ,,	119,947	129,378	164,697	79,97,119	79,98,695	92,73,645
,, Wire (other than telegraph and telephone) ... ,,	6,379	2,978	1,409	5,13,522	2,53,299	89,106
,, Other sorts... ... ... ,,	20,179	7,954	6,876	16,43,779	7,20,052	5,82,401
German and Nickel silver ... ... ,,	7,285	6,669	7,800	10,39,982	9,03,297	9,55,737
Iron :—						
Pig ... ... tons.	7,718	1,314	450	7,54,207	1,46,292	94,944
Manufactures :—						
Angle tee, bolt and rod ... ... ,,	49	205	240	15,379	32,789	30,815
Bars and channels ... ... ,,	1,063	424	545	2,92,685	65,777	1,15,205
Rice bowls ... ... ,,	14	52	51	8,111	29,776	22,650
Iron or Steel;—						
Anchors and cables ... ... ,,	110	63	66	90,202	25,346	26,584
Beams, channels, pillars, girders and workbridge ... ... ,,	26,788	27,249	17,713	66,30,628	53,72,338	24,71,556
Bolts and nuts ... ... ,,	2,566	2,120	2,899	13,54,086	9,26,397	9,98,321
Fencing materials and wire ... ,,	726	512	1,845	2,10,507	1,54,570	5,92,810
Hoops and strips ... ... ,,	13,749	16,856	17,249	32,33,602	38,17,921	30,81,497
Nails, rivets and washers ... ... ,,	5,153	5,947	6,938	26,66,793	23,09,786	23,76,773
Old for remanufacture ... ... ,,	1,073	4,315	803	53,845	1,76,944	28,549
Pipes and fittings—cast ... ... ,,	9,933	5,871	7,465	21,86,746	12,92,200	14,41,190

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued.*)

ARTICLES.		Quantities.			Value.		
		1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925.
					Rs.	Rs.	Rs.
Rails, chairs and fish plates	tons.	5,111	2,739	2,745	7,39,395	4,31,851	3,41,068
Screws	,,	319	196	388	3,60,717	2,12,254	2,76,574
Sheets and plates—							
Galvanised—Corrugated	,,	41,044	64,770	67,839	1,13,48,884	1,88,96,773	1,88,29,203
,, Plain	,,	4,845	6,499	.....	13,41,193	20,21,831	21,17,036
Tinned	,,	7,992	.....	7,535	30,46,138	.....	.....
Tin plates	,,	.....	10,150	9,574	.....	40,70,492	37,19,060
Other sorts	,,	.....	.....	14	.....	178	6,572
Not galvanized or tinned	,,	28,678	68,906	54,426	51,77,166	1,10,87,418	84,21,856
Tubes, pipes and fittings—Wrought	,,	11,279	5,903	10,569	60,74,720	24,45,720	33,26,249
Wire other than fencing wire	,,	971	2,098	2,204	3,26,365	6,16,358	4,93,189
Wire nails	,,	1,573	2,391	2,471	4,19,898	6,30,890	5,27,098
Wire rope	,,	163	120	206	1,78,708	1,06,262	1,15,796
Other manufactures of Iron or Steel	,,	2,077	1,675	4,319	7,87,499	6,94,625	14,67,982
Steel—Angle	,,	5,915	8,390	8,580	8,22,978	11,19,078	10,28,201
,, Spring	,,	1,772	978	1,369	4,13,234	2,01,376	2,53,408
,, Bars	,,	79,806	70,097	75,747	1,11,19,899	92,81,259	87,92,763
,, Channels	,,	1,011	1,206	458	1,78,784	2,10,442	76,165
,, Cast—Tool steel	,,	319	528	379	4,56,449	3,50,057	2,38,322
Cast steel bars	,,	880	961	593	2,28,543	2,01,011	1,28,206
Other cast steel	,,	364	258	181	2,68,934	1,06,364	60,300
,, Ingots, blooms, billets and slab	,,	131	32	523	99,846	5,578	1,05,795
Lead—Unwrought—Ore	,,	.....	4	52	.....	1,944	30,613
,, ,, Pig	cwts.	2,087	667	394	41,500	14,251	7,888
,, ,, Other sorts	,,	.....	.....	88	.....	.....	1,393
,, Wrought—Sheets, pipes and tubes	,,	10,561	9,859	3,955	3,00,332	2,54,662	1,04,737
,, ,, Other sorts	,,	2,193	5,441	2,336	61,113	92,629	56,816
Quicksilver	lbs.	144,247	127,945	93,904	3,19,189	2,32,225	2,11,967

Tin—Unwrought ... ... cwts.	10,048	9,973	11,578	12,26,612	14,61,145	19,36,926
„ Wrought ... ... „	124	81	200	21,629	12,844	41,044
Zinc or spelter—Unwrought ... ... „	15,821	21,515	20,639	3,30,592	5,17,825	4,46,879
„ Wrought or manufactured „	3476	5,272	3,219	1,19,645	1,96,069	1,06,312
„ Other sorts ... ... „	184	738	583	3,921	15,262	10,892
Metals—Other sorts ... ... „	2,060	2,452	3,258	1,75,923	2,34,163	2,12,048
Ores—Other sorts ... ... tons.	.....	.....	2	.....	.....	2,430
Manures—Sulphate of Ammonia ... „	229	680	144	65,475	1,61,741	35,994
„ Other kinds (excluding Oil cake) „	3,281	2,464	2,774	2,35,852	2,70,420	3,41,360
Matches—Safety ... ... gross of boxes	3,179,882	2,985,150	936,037	44,53,106	32,25,553	9,50,037
„ Other sorts ... ... „	1,804,802	1,893,135	1,475,266	25,64,220	20,94,433	14,62,726
Match making materials ... ... lbs.	*	*	1,930,921	*	*	6,39,486
Mats and mattings (except coir and rubber) ... ...sq. yds.	374,130	408,744	422,027	1,83,472	2,38,461	2,32,759
Oil Mineral—Kerosene ... ... gals.	15,419,407	17,556,940	17,168,626	95,13,799	1,09,76,465	1,18,00,910
„ „ Fuel ... ... „	40,275,685	52,516,179	60,168,952	83,69,660	1,05,43,059	1,14,28,885
„ „ Lubricating ... ... „	2,758,658	2,491,554	3,404,833	48,34,768	46,13,972	56,74,780
„ „ Other sorts ... ... „	308,947	836,894	974,250	4,66,170	13,58,823	14,09,824
„ Animal ... ... „	6,916	2,313	7,794	29,038	6,650	18,050
„ Essential natural ... ... „	12,060	8,069	7,744	2,29,393	2,57,203	1,97,709
„ „ Synthetic ... ... „	1,690	2,577	4,962	90,690	1,48,791	1,40,253
„ Linseed ... ... „	182,180	173,013	151,686	6,94,897	756,364	6,30,201
„ Other sorts ... ... „	3,917	4,134	9,680	15,033	12,591	39,108
Oil—cloth and Floor—cloth ... ...sq.yds.	266,485	291,472	327,657	5,44,964	3,91,316	3,84,747
Opium ... ... lbs.	.....	.....	10	.....	94	494
Packing—Engine and Boiler of all kinds value.	.....	.....	.....	50,158	31,293	58,355
Paints and Colours—						
Enamels prepared ... ... cwts.	1,160	934	2,232	1,40,302	1,06,515	1,64,969
Graphite ... ... „	3,882	3,601	2,099	61,733	48,498	30,697
Red and white lead ... ... „	26,065	9,924	13,316	7,68,067	2,99,100	3,98,900
Zinc white ... ... „	19,399	22,108	18,429	8,82,414	9,18,732	7,44,230
Other sorts ... ... „	63,038	63,799	63,777	23,60,502	22,39,588	21,37,848
Painter's materials—						
Turpentine ... ... „	2,236	1,992	3,500	1,04,603	1,16,893	1,24,216
Varnish ... ... „	8,897	8,061	7,727	9,15,105	7,05,102	5,95,722
Other sorts ... ... value.	.....	.....	.....	1,65,065	2,19,167	2,04,358

* Not recorded.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925.
				Rs.	Rs.	Rs.
Paraffin Wax ... ... cwts.	129	130	651	67,941	51,344	1,28,972
Paper and Pasteboard ... ... ,,	529,027	540,404	639,669	1,10,84,892	95,17,075	1,03,31,564
Perfumery ... ... value.	.....	.....	.....	1,24,191	1,03,023	1,36,059
Pitch Tar and Dammar ... ... cwts.	57,300	32,847	22,536	4,09,838	2,38,251	1,66,578
Polishes and Composition for application to—						
Leather ... ... value.	.....	.....	.....	3,33,793	4,60,769	5,11,425
Metals, etc. ... ... ,,	.....	.....	.....	4,14,015	2,51,832	1,57,740
Wood ... ... ,,	.....	.....	.....	76,649	34,709	25,230
Precious stones ... ... ,,	.....	.....	.....	94,94,448	70,50,764	50,37,783
Pearls ... ... ,,	.....	.....	.....	93,50,080	90,00,478	59,19,088
Printing & Lithographing machinery & materials ... ... ,,	.....	.....	.....	8,23,542	12,54,323	12,19,622
Provisions and Oilmanstores :—						
Biscuits and cakes ... ... cwts	6,197	4,568	8,636	6,42,860	5,75,488	7,56,219
Cheese ... ... ,,	3,379	3,361	2,941	4,62,645	4,43,914	3,60,459
Cocoa & chocolate ... ... ,,	1,486	1,121	1,068	2,97,699	1,92,450	1,24,461
Milk, condensed and preserved ... ... ,,	4,598	4,565	5,075	3,90,455	3,62,317	4,38,252
Ham and bacon ... ... ,,	5,297	4 665	4,604	6,75,947	4,97,461	4,64,968
Farinaceous and patent food ... .. ,,	32,930	35,195	44,865	9,63,566	11,33,698	9,78,609
Jams and jellies ... ... ,,	3,389	5,325	6,057	2,11,912	2,98,677	3,31,022
Pickles, chutnies, sauces and condiments. ,,	412	240	484	62,086	29,288	21,339
Canned & bottled Provisions.—						
Canned or bottled fruits ... ... ,,	3,764	3,448	3,294	2,66,739	1,82,370	1,66,744
Tinned or canned fish ... ... ,,	3,395	1,150	2,343	2,18,283	78,025	1,53,604
Other sorts ... . ,,	90,978	31,591	98,639	19,46,507	24,08,394	68,31,615
Ghi ... ... ,,	941	844	1,140	43,929	42,225	73,761
Isinglass ... ... ,,	183	239	299	54,379	73,776	87,121

Other sorts of Provisions	value.	...	.....	... ..	1,93,064	98,634	1,41,477
Prints, Engravings and Pictures ...	,,	.....	.....	.....	2,37,428	1,39,721	1,07,243
Railway plant and Rolling Stock :—							
Carriages and wagons and parts thereof	,,	.....	.....	.....	1,83,89,996	1,42,02,978	89,88,208
Locomotive engines and tenders and parts thereof	,,	.....	.....	.....	83,83,083	1,46,39,543	11,25,130
Materials for Construction :—							
Bridge work	tons.	5,101	10,326	6,609	19,69,545	24,07,201	14,59,313
Rails, chairs and fishplates of steel or iron	,,	14,337	30,045	11,097	21 81,476	39,80,720	14,56,288
Sleepers and keys of steel or iron ...	,,	30,055	19,261	21,365	60,92,416	33,26,950	42,22,293
Sleepers of wood	,,	1,676	7,047	647	2,15,798	9,80,613	88,288
Other kinds of materials	,,	4,146	3,505	1,994	12,58,097	12,72,526	9,40,408
Rubber :—Raw	lbs.	130	51,910	48,537	198	43,410	44,013
Manufactures :—							
Pneumatic motor covers	No.			77,853			34,31,299
,, ,, tubes	,,			106,261			8,47,651
,, ,, cycle covers ...	,,			2,018			50,941
,, ,, ,, tubes ...	,,	(a)	(a)	3,213	(a)	(a)	26,733
,, cycle covers	,,			124,396			5,09,033
,, ,, tubes	,,			198,135			3,86,341
Solid rubber tyres	,,			7,449			6,56,603
Tyres for motor vehicles	,,	62,994	73,143	(b)	46,08,841	44,63,465	(b)
Tubes for motor tyres	,,	62,579	83,633	(b)	5,93,981	7,09,792	(b)
Tyres and Tubes for cycles	,,	.....	352,912	(b)	.....	9,65,291	(b)
Other sorts	value.	.....	.....	.....	25,24,261	10,85,675	9,82,194
Seeds—Essential	tons.	192	224	305	75,203	70,228	1,22,118
Non-Essential copra or cocoanut kernel	,,	48	596	1,544	17,419	2,02,089	4,97,643
Non-Essential, Other sorts.... ...	,,	145	164	239	31,766	31,651	56,074
Other than oil seeds	,,	47	52	241	63,404	45,655	73,773
Shells and Cowries—							
Cowries	cwts.	11,547	10,343	14,391	82,410	66,628	1,06,767
Shells	,,	25,653	18,943	18,363	1,08,525	85,314	59,918
Smoker's requisites	value.	.....	.....	.....	1,72,515	1,35,909	1,64,969
Soap	cwts.	135,216	157,777	165,034	52,45,657	50,87,009	52,89,346
Spices—Betelnuts	,,	152,838	182,024	128,101	20,50,734	27,04,697	19,71,160
,, Cardamoms	,,	1,469	59	210	1,89,059	9,455	40,725

(a) Not recorded. (b) Recorded separately as indicated above.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-1923.	1923-1924.	1924-1925.	1922 1923.	1923-1924.	1924-1925.
				Rs.	Rs.	Rs.
Spices—Cloves ... ... cwts	99,415	55,650	91,523	58,86,837	36,12,097	52,81,441
,, Ginger ... ... ,,	5,506	8,797	6,382	1,51,367	3,11,782	2,99,548
,, Nutmegs ... ... ,,	4,925	5,219	6,706	1,81,907	1,92,825	2,87,528
,, Pepper ... ... ,,	3,174	1,401	1,725	1,54,122	75,390	83,411
,, Other sorts ... ... ,,	1,795	2,076	2,984	98,397	1,28,065	1,71,264
Starch ... ... ,,	125,971	112,672	140,909	15,57,669	13,49,190	17,59,639
Farina and potato flour ... ... ,,	44,873	41,006	61,230	7,30,091	4,99,314	9,06,309
Stationery ... ... value.	.....	.....	.....	45,38,949	40,58,882	33,63,666
Stones and Marble ... ... tons.	1,300	2,123	2,033	1,90,273	2,28,955	1,84,627
,, ,, ,, Articles of ... ... ,,	330	167	204	2,00,727	85,649	76,749
Sugar—						
Beet ... ... ,,	12,100	21,639	15,316	51,85,931	78,65,767	45,81,758
Sugar 16 Dutch Standard and above. ,,	139,922	106,886	167,851	4,55,70,052	3,51,94,478	4,93,51,365
,, 15 ,, ,, and below. ,,	34	34	202	9,880	16,937	65,161
Molasses ... ... ,,	951	103	223	65,969	6,405	18,543
Confectionery ... ... ,,	210	217	328	5,99,963	5,56,997	7,00,045
Saccharin ... ... lbs.	50,712	17,667	1,989	1,59,798	56,835	8,717
Tallow and Stearine-Grease and other sorts ... ... cwts.	62,050	61,807	65,028	21,55,714	22,00,828	22,56,188
Tea Black ... ... lbs.	1,029,375	3,346,902	770,877	7,14,805	18,45,243	6,45,116
,, Green ... ... ,,	3,214,630	6,279,716	4,892,488	25,42,795	42,47,376	35,35,398
Telephone-material for construction and accessories ... ... value	... ..	.....	.....	3,49,701	1,19,144	3,79,082
Textiles—						
Cotton Raw ... ... tons	10,168	11,657	20,093	1,69,02,287	2,45,88,796	4,23,88,798
,, Waste ... ... cwts.	65	691	36	3,077	13,590	1,519

Cotton	Twist and Yarn ... ... lbs.	33,869,317	23,552,610	27,315,042	4,93,24,671	3,98,25,156	4,64,40,097
,,	Blankets ... ... ,,	76,528	221,533	303,641	65,964	1,63,054	3,30,576
,,	Canvas ... ... yards.	162,061	223,196	413,033	1,87,170	98,529	2,09,813
,,	Handkerchiefs ... ... No.	1,147,863	1,200,528	3,067,071	2,19,941	2,58,298	6,46,141
,,	Shawls ... ... ,,	452,671	677,310	416,068	5,90,132	8,13,174	4,44,535
,,	Hosiery ... ... value	.....	.....	.....	19,29,926	31,43,997	27,34,653
,,	Lace and patent net ... ... yds.	490,909	709,103	784,433	4,00,433	5,20,356	5,14,382
,,	Grey Piece-Goods, unbleached ,,	133,695,789	126,540,153	131,303,058	4,81,50,073	4,51,36,174	4,00,05,339
,,	White ,, ,, bleached ... ,,	64,869,714	87,408,458	115,467,755	2,45,51,239	3,48,83,238	4,28,78,160
,,	Coloured, printed or dyed Piece-goods ... ... ,,	79,791,552	136,320,483	143,849,755	4,07,63,617	7,04,99,938	7,01,32,259
,,	Fents of all descriptions ... ,,	15,283,347	17,770,162	20,325,952	43,30,819	60,74,471	63,25,731
,,	Rope ... ... lbs.	679,329	559,970	518,937	10,50,543	8,70,751	8,42,678
,,	Thread, Sewing ... ... ,,	465,097	601,388	680,895	25,61,644	25,61,815	28,54,938
,,	Manufactures, other sorts ... value.	.....	.....	.....	5,15,219	5,74,756	10,97,036
Flax—Canvas	... ... yards	158,841	240,965	242,710	2,36,057	2,71,900	2,87,619
,,	Piece-Goods ... ... ,,	365,614	386,934	324,352	2,70,107	2,69,036	2,26,555
,,	Thread, Sewing ... ... lbs.	4,642	7,866	4,527	24,475	33,073	18,293
,,	Manufactures, other sorts ... ... value.	.....	.....	.....	3,86,287	3,63,470	3,01,976
Haberdashery and Millinery	.. ... ,,	.....	.....	.....	55,84,302	52,70,536	55,42,247
Hemp—Raw	... ... cwts.	609	1,053	423	16,535	31,849	14,007
,,	Manufactures ... ... value.	.....	.....	.....	85,003	1,35,111	1,18,864
Jute—Canvas	... ... yards.	133,592	73,698	139,343	1,83,840	86,590	94,392
,,	Manufactures, other sorts ... value.	.....	.....	.....	2,85,271	3,19,238	5,37,864
Silk—Raw	... ... lbs.	1,366,797	1,082,178	1,015,233	1,10,02,212	96,04,848	82,74,805
,,	Waste ... ... ,,	130,511	67,279	81,883	2,44,227	2,70,402	1,89,805
,,	Yarn—noils and warps ... ... ,,	886,649	929,236	1,471,646	61,24,734	66,83,425	98,66,451
,,	Piece-goods mixed with other materials ... ... yards.	804,838	1,562,327	1,221,247	14,56,398	24,15,092	19,64,046
,,	Piece-goods... ... ... ,,	10,367,660	11,115,309	11,629,035	1,74,02,989	1,90,00,410	1,79,39,005
,,	Thread for sewing ... ... lbs.	2,769	2,358	3,366	57,640	57,431	56,877
,,	Manufactures, other sorts ... ,,	11,225	53,906	32,423	1,42,205	2,56,097	2,22,947
Wool—Raw	... ... ,,	961,103	2,466,428	3,506,779	6,54,601	19,46,284	36,13,706
,,	Yarn and Knitting Wool ... ... ,,	96,352	195,967	305,459	5,06,865	6,63,556	9,00,600
,,	Blankets ... ... ,,	20,380	210,636	305,355	53,292	1,76,201	2,09,559

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—(*concluded.*)

ARTICLES.	Quantities.			Value.		
	1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925.
				Rs.	Rs.	Rs.
Wool Carpets and rugs ... ... lbs.	178,648	137,478	184,773	5,70,908	4,84,200	5,66,445
„ Hosiery ... ... „	45,736	47,402	139,168	3,34,480	2,70,927	5,91,337
„ Piece-goods ... ... yards.	1,160,664	3,393,659	5,609,522	36,84,757	81,60,303	1,25,64,818
„ Shawls ... ... No.	87,458	96,175	156,377	2,37,946	4,22,258	8,59,248
„ Manufactures, other sorts... ... lbs.	79,458	113,320	82,487	1,42,478	2,24,099	1,96,078
Artificial Silk—						
Artificial silk yarn ... ... „	201,273	356,430	878,929	12,11,072	17,33,417	31,93,200
Piece-goods of cotton & artificial silk.. yards.	1,140,697	5,435,550	9,222,952	14,33,089	66,57,337	1,01,32,006
Tobacco—						
Unmanufactured ... ... lbs.	207,248	249,395	145,834	2,44,188	3,54,660	1,68,699
Manufactured—						
Cigars ... ... „	8,870	9,810	17,294	84,275	64,437	67,260
Cigarettes... ... ... „	767,937	544,999	564,697	38,29,682	27,29,531	25,63,095
Tobacco for pipes and cigarettes ... „	65,594	39,125	62,662	3,38,831	2,00,930	2,64,111
other sorts ... ... „	7,608	19,454	2,359	41,002	77,203	10,179
Toilet requisites ... ... value.	.....	.....	.....	18,86,957	22,18,159	16,41,115
Toys ... ... „	.....	.....	.....	19,55,575	19,78,689	20,79,867
Requisites for games and sports ... „	.....	.....	.....	4,98,611	7,19,108	5,44,723
Umbrellas (including parasols and sun-shades) ... ... No.	32,896	105,130	83,630	1,48,755	3,82,425	2,72,011
Umbrella fittings ... ... value.	.....	.....	.....	7,02,675	10,34,769	9,40,248
Vehicles—excluding locomotives, etc., for railways:—						
Carriages and Carts ... ... No.	1,392	1,141	663	2,58,516	2,83,039	1,14,437
„ parts of ... ... value.	.....	.....	.....	1,89,949	94,674	2,29,215

Perambulators and children's go-carts and parts ... ... value.	.....	.....	.....	73,515	74,790	88,303
Cycles and parts thereof and accesso-ries ... ... ,,	.....	.....	.....	12,12,668	17,20,383	23,55,999
Motor Cars including taxicabs ... No.	1,471	2,331	3,587	59,51,882	72,28,912	89,27,836
,, Cycles including scooters ... ,,	176	244	313	1,88,364	1,95,844	2,07,441
,, Omnibuses, vans and lorries.. ,,	128	277	697	9,11,181	8,44,895	12,94,367
Parts of mechanically propelled vehicles and accessories ... ... value	.....	.....	.....	16,88,438	14,79,329	19,91,531
Air Craft and parts of ... ... ,,	.....	.....		7,986	.....	37,685
Ships, parts of ... ... ,,	.....	.....	.....	27,86,911	45,84,523	86,830
Wax of all kinds other than Paraffin Wax ... ... cwts.	2,103	795	2,123	1,27,880	42,395	1,05,880
Wood and timber :—						
Timber other than railway sleepers :—						
Deal and pine wood ... ... Cubic tons	6,011	2,369	4,715	6,57,972	2,86,766	3,03,676
Teak wood ... ... ,, ,,	15,631	14,809	11,539	24,72,708	21,93,492	14,28,241
Jarrahwood ... ... ,,	385	493	(a)	39,372	48,112	(a)
Other Timber ... ... ,, ,,	3,077	3,055	11,435	4,10,241	3,40,450	7,27,675
Wood—Firewood... ... ... tons.	... ...	40	.....	.....	804	.....
Wood Ornamental—Sandal ... ... ,,	401	434	359	1,82,402	1,88,629	2,11,627
,, ,, Other sorts... ... value.	... ...	.....	.....	23,945	40,695	44,083
Manufactures of Wood other than Cabinetware and Furniture ... ... ,,	.....	.....	.....	3,13,034	11,69,760	2,04,930
Articles imported by Post ... ... ,,	... ...	.....	.....	2,16,41,995	1,98,23,423	1,40,53,162
All other Articles ... ... ,,	.....	.....	.....	25,84,389	28,71,701	32,85,184
Total Value Rs.	.....	.....	.....	88,21,05,604	88,59,16,154	87,37,89,045
Treasure—Gold (Private) ... ozs.	5,695,918	4,098,565	11,727,290	40,03,87,839	27,68,86,801	72,34,77,740
,, Silver (,,) ... ,,	84,751,181	93,892,969	112,169,426	18,12,50,874	18,98,39,304	22,09,19,133
Total Treasure ... ozs.	90,447,099	97,991,534	123,896,716	58,16,38,713	46,67,26,105	94,43,96,873
Grand Total Value Rs.	.....	.....	.....	1,46,37,44,317	1,35,26,42,259	1,81,81,85,918

(a) Included under "Railway Plant and Rolling Stock—sleepers of wood."

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.

Quantities and Value of the principal articles exported in the official Years 1922-23 to 1924-25.

Articles.	Quantities.			Value.		
	1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925.
Indian Produce and Manufactures.				Rs.	Rs.	Rs.
Animals, living ... ... No.	136	18	2,847	12,623	4,600	45,948
Apparel ... ... value.	.....	.....	.....	12,74,588	3,09,046	6,90,778
Art, works of ... ... ,,	.....	.....	.....	18,593	1,22,839	49,207
Books, printed, and printed matters ... cwts.	4,110	4,532	5,431	3,91,525	5,16,180	5,94,065
Boots and Shoes ... ... pairs.	114,802	133,909	133,613	3,14,995	2,99,661	2,67,505
Bristles ... ... cwts.	1,454	1,714	2,211	8,44,271	12,04,368	15,30,270
Candles of all kinds ... ... lbs.	304,903	177,969	139,839	1,08,905	96,124	71,111
Casein ... ... cwts.	13,907	7,800	10,965	5,12,599	3,03,899	2,82,296
Chemicals and chemical preparations ... value.	.....	.....	.....	1,32,670	1,31,317	1,51,412
Coal, Coke, and Patent Fuel—						
Coal ... ... tons.	.....	800	.....	48	21,204	3
Coke ... ... ,,	306	2	10	28,517	75	720
Coffee ... ... cwts.	7,017	9,375	8,588	3,91,850	4,85,469	6,33,034
Coir, unmanufactured and manufactured (excluding Rope) ... ... tons.	201	204	198	94,480	86,301	83,096
Drugs and Medicines—						
Nuxvomica ... ... cwts.	1,800	2,318	1,137	33,566	33,169	11,615
Other sorts ... ... value.	.....	.....	.....	4,03,921	2,66,161	5,01,853
Dyeing and Tanning Substances—						
Indigo ... ... cwts.	556	574	117	1,87,810	1,86,088	37,336
Myrabollams ... ... ,,	653,384	636,611	877,340	31,69,258	33,92,029	47,54,651
Turmeric ... ... ,,	16,655	25,139	36,946	4,93,612	8,53,379	13,26,481
Other sorts ... ... ,,	2,763	3,712	3,478	86,066	2,14,668	1,52,290

Fish (excluding Canned Fish)—							
Fish—dry Unsalted	cwts.	10,261	6,163	5,478	3,07,757	2,21,373	1,78,753
„ „ Salted	„	616	129	660	7,570	4,477	18,197
Fishmaws and Sharkfins	„	2,324	3,019	4,039	5,17,427	6,29,987	8,62,554
Fodder, Bran and Pollards—							
Bran and Pollards	tons.	2,250	1,207	3,819	3,33,490	1,77,920	4,83,696
Other sorts	„	58	63	246	8,092	6,677	21,839
Fruits and Vegetables—Fresh	value.	.....	.....	.....	6,78,734	6,50,317	8,78,050
„ „ Dry	tons.	2,450	1,499	1,325	5,30,505	4,32,165	6,96,333
Furniture and Cabinetware	value.	.....	.....	.....	5,08,565	3,60,150	3,57,754
Glass and Glassware	„	.....	.....	.....	1,01,854	1,48,325	1,39,432
Grain, Pulse and Flour—							
Barley	tons.	1,478	1,164	10,562	3,00,284	1,07,699	13,48,074
Jowar and bajree	„	9,421	6,387	1,634	16,30,808	9,64,622	2,52,203
Maize	„	679	4,060	3,089	70,096	3,55,055	3,43,666
Oats	„	325	106	37	63,728	20,192	5,241
Pulse—Gram	„	1,354	4,789	6,412	2,87,663	7,83,643	10,28,603
„ Lentils	„	4,631	7,898	5,664	9,50,654	13,43,666	10,46,358
„ Beans	„	1,585	645	2,350	2,34,072	98,099	3,01,692
„ Other sorts	„	2,794	4,544	5,741	7,00,160	10,19,527	12,67,277
Rice not in the husk	„	22,551	13,579	15,059	53,13,316	33,24,087	39,06,737
Wheat	„	853	22,278	58,343	2,55,264	33,94,838	96,93,173
Wheat Flour	„	22,161	18,193	24,050	69,38,010	45,65,178	57,52,551
Other sorts	„	397	309	659	87,201	60,764	1,16,969
Gums and Resins—							
Arabic	cwts.	7,973	10,941	7,702	2,50,983	3,29,783	2,06,800
Other sorts	„	12,148	20,571	17,348	3,56,638	4,92,365	4,63,182
Hardware and Cutlery including Plated-ware	value.	.....	.....	.....	3,27,575	4,24,374	4,86,331
Hides and Skins—							
Hides—raw	tons.	232	586	55	4,22,364	8,46,172	1,13,801
	No.	57,885	92,126	13,608			

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925.
					Rs.	Rs.	Rs.
Skins—Raw	tons.	7,504	5,952	3,402	96,60,594	78,30,449	46,84,489
	No.	4,387,739	3,472,470	2,682,969			
Hides—Tanned or Dressed	tons.	1,097	1,190	1,419	42,06,502	47,47,962	56,96,614
	No.	352,585	483,393	545,134			
Skins—Tanned or Dressed	tons.	389	445	785	19,88,905	24,61,112	39,11,748
	No.	999,839	1,183,041	1,673,964			
Horns tips & pieces of horn & hornmeal..	cwts.	5,220	7,773	11,811	1,01,619	1,62,682	2,27,883
Leather, Unwrought	,,	3,227	2,142	1,762	4,63,491	2,88,521	2,32,902
,, Saddlery and harness	value.	.....	.....	.....	17,349	72,896	17,401
,, Manufactures, other sorts	,,	.....	.....	.....	82,198	1,73,662	1,22,036
Manures—Bones and other sorts of	tons.	13,884	10,448	11,370	15,77,003	14,66,650	14,19,352
Metals and Ores—							
Brass, Bronze and similar alloys, Wrought & manufactures thereof	cwts.	2,055	2,355	1,854	3,92,909	4,21,842	4,32,339
Copper—Wrought	,,	673	674	709	83,342	78,488	78,364
Iron or Steel (Pig)	tons.	.....	257	78	.....	20,790	5,740
,, ,, manufactures	,,	849	912	7,004	2,47,401	3,00,337	4,23,869
Manganese Ore	,,	406,832	347,723	277,709	87,40,055	74,70,396	64,64,180
Metals—Other sorts	cwts.	1,903	2,443	2,913	4,30,553	4,60,965	4,20,711
Ores—Other sorts	tons.	1,733	7,570	11,357	33,440	1,36,831	2,14,079
Mica	cwts.	30	366	80	22,350	13,885	11,650
Oils—							
Animal	gallons.	8,774	8,459	5,953	8,978	9,075	9,677

Essential Sandalwood oil ...	gallons.	5,726	8,303	19,158	10,83,476	14,14,065	30,51,478
„ Lemon Grass oil	„	104	.....	.....	2,800	... ..	.....
„ Cinnamon oil	„	.....	.....	44	...	.....	7,200
„ Ginger grass oil ...	„	112	377	395	7,150	16,380	13,555
„ Palm rosa	„	1,722	9,034	6,611	1,79,439	7,48,838	5,57,014
„ Rosa	„	5,401	.....	.....	4,49,808	.....	.....
„ Other sorts	„	3,580	3,554	4,830	92,870	1,16,892	2,49,570
Cocoanut	„	10,365	12,615	5,317	31,933	40,911	18,851
Castor	„	1,791	1,502	2,291	5,909	4,442	7,657
Groundnut	„	6,236	16,221	4,103	19,795	68,062	10,322
Gingelly	„	80,820	60,068	51,087	2,01,675	1,54,177	1,34,247
Linseed	„	1,409	454	1,024	5,585	1,540	2,705
Mustard or rape seed ...	„	3,056	8,516	3,703	9,930	34,127	12,222
Vegetable, other sorts...	„	1,920	3,393	2,299	6,324	10,567	7,757
Other sorts of oil	...value.	.....	.....	... ..	12,146	9,773	19,695
Oil Cakes—							
Castor cake	... tons.	142	56	.....	15,210	8,980	.....
Cotton cake	„	791	99	6	1,15,497	12,001	690
Ground nut cake	„	3,927	11,843	20,185	5,68,602	17,10,394	33,13,488
Linseed cake	„	5,394	7,513	8,614	8,43,742	10,22,870	14,16,355
Other sorts	„	5,515	3,808	5,538	7,63,832	4,48,828	8,49,976
Perfumery	... value.	.....	... ..	.....	68,506	68,556	84,387
Precious Stones and Pearls	„	.....	.....	.....	27,317	19,38,320	32,810
Provisions and Oilmanstores—							
Butter	... cwts.	4,267	4,213	4,607	5,55,256	5,73,926	6,04,860
Ghi	„	4,213	4,212	3,048	4,65,780	5,00,122	3,29,450
Pickles, chutnies, and condiments...	„	14,179	14,015	13,497	4,93,731	4,93,422	4,76,479
Other sorts	...value.	.....	.....	.....	1,91,836	2,01,861	2,07,913
Seeds—							
Essential	tons.	7,277	7,687	8,116	36,47,897	39,63,586	32,39,443

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925.
				Rs.	Rs.	Rs.
Castor ... ... tons.	49,561	52,097	64,635	1,11,73,742	1,39,75,706	1,96,30,537
Copra or cocoanut kernel ... ... »	78	75	111	53,755	46,323	76,185
Cotton ... ... »	169,463	112,408	125,882	1,83,30,563	1,31,42,729	1 50,38,611
Groundnuts ... ... »	42,630	32,700	45,949	1,20,60,755	93,20,297	1,27,79,159
Linseed ... ... »	108,569	149,206	187,353	2,94,19,379	4,01,35,725	5,07,67,359
Mowra ... ... »	23,211	7,555	1,819	34,01,700	13,33.128	3,67,272
Mustard ... ... »	3,595	3,775	3,553	11,36,304	12,91,159	12,81,072
Niger ... ... »	999	345	1,747	2,26,324	78,899	3,51,123
Poppy ... ... »	4,341	5,350	3,762	13,23,565	14,59,407	10,96,942
Rape ... ... »	24,735	47,018	41,120	66,35,811	1,04,08,959	99,36,052
Teelseed ... ... »	27,580	8,900	27,557	85,89,955	26,79,511	86,21,263
Other sorts ... ... »	15,446	7,921	4,559	19,97,149	11,91,981	8,36,665
Soap ... ... cwts.	5,412	5,673	6,785	1,59,095	1,67,004	1,99,607
Spices :—						
Betelnuts ... ... cwts.	2,621	2,200	2,058	1,27,053	1,11,310	1,07,937
Cardamoms ... ... »	2,756	5,386	4,091	4,49,076	14,81,994	13,84,148
Chillies ... ... »	14,231	4,921	2,319	4,97,606	1,66,820	81,079
Ginger ... ... »	27,091	32,847	23,636	9,47,359	9,42,628	13,07,440
Pepper ... ... »	19,515	15,221	13,444	8,57,070	6,72,867	6,19,953
Other sorts ... ... »	106	96	190	3,417	3,723	4,826
Sugar—16 Dutch standard and above ... tons.	386	265	374	2,62,568	1,76,761	2,56,694

Sugar—Confectionery	tons.	7	9	7	9,480	10,325	12,274
„ Molasses	„	84	474	191	58,564	1,96,904	1,03,521
Tea Black	lbs.	3,909,203	3,318,870	2,574,728	31,31,797	35,27,857	28,78,500
Tallow and Stearine, including grease and animal fat	cwts.	3,506	6,022	2,618	1,35,293	2,55,159	1,03,521
Textiles.—							
Cotton—Raw	tons.	488,405	527,585	415,401	58,13,48,187	75,49,82,716	62,80,81,057
„ or Bales of 400 lbs.		2,736,074	2,954,474	2,326,345			
„ Waste	cwts.	456,758	354,569	126,997	96,21,109	1,03,49,150	47,24,531
„ Kapok	„	11,606	15,582	18,816	4,72,999	8,05,852	10,03,069
„ Twist and yarn	lbs.	35,992,348	37,936,447	36,060,849	5,37,75,617	3,59,80,385	3,64,99,928
„ Canvas	yds.	4,740	23,440	49,076	4,956	23,328	46,251
„ Handkerchiefs and shawls ...	No	240,205	169,820	243,689	2,26,992	1,43,557	1,77,021
„ Hosiery	value.	.....	.....	.....	1,44,386	88,177	70,640
„ Grey piece-goods (unbleached)	yds.	30,546,089	33,087,531	43,718,388	1,11,44,211	1,06,42,139	1,30,70,212
„ White „ „ (bleached)	„	614,734	1,176,625	861,793	2,61,699	3,88,533	3,19,189
„ Coloured, printed or dyed piece-goods	„	89,819,245	92,035,449	98,445,509	3,61,65,793	3,16,73,421	3,27,98,629
„ Thread, sewing	lbs.	183,380	195,283	278,719	3,05,252	3,54,841	3,57,636
„ Manufactures, other sorts ...	„	2,633,809	2,523,685	2,067,784	24,34,757	23,92,742	18,13,013
Haberdashery and Millinery	value.	.....	.....	.....	5,01,505	4,95,559	4,47,062
Hemp—Raw	cwts.	113,598	102,085	184,426	19,35,014	18,92,151	54,93,078
„ Manufactures	value.	.....	.....	.....	1,225	320	650
Jute Manufactures	„	.....	.....	.....	21,04,845	15,65,514	14,96,309
Silk—Raw	lbs.	160,290	460,833	309,400	4,53,233	8,63,364	7,26,457
„ Goods mixed with other materials	yds.	52,238	9,672	4,781	79,926	13,770	5,980
„ Piece-goods	„	17,331	9,766	29,280	29,612	29,329	60,498
„ Thread, sewing	lbs.	1,117	9,589	400	17,830	62,639	2,000
„ Other sorts	„	1,424	604	1,796	3,300	4,020	5,674
Wool—Raw	„	26,840,812	16,922,495	23,401,210	2,48,00,828	1,58,61,977	2,57,10,180
„ Carpets and rugs	„	1,048,080	1,224,630	1,708,149	39,08,927	33,74,819	51,85,100
„ Piece-goods	yds.	13,997	11,414	23,417	44,499	29,083	55,941
„ Shawls	No.	313	665	1,825	3,205	61,735	13,800

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925.
				Rs.	Rs.	Rs.
Wool manufactures, other sorts ... lbs.	211,193	52,552	132,474	82,344	38,008	71,945
Tobacco—						
Unmanufactured ... ... „	4,734,236	5,096,870	5,894,147	22,74,614	24,79,125	30,12,059
Manufactured Cigars ... ... „	10,223	13,542	16,026	33,096	34,515	43,590
„ Cigarettes ... ... „	11,637	7,983	9,004	16,376	12,434	13,115
„ Other sorts ... ... „	3,995	7,716	1,317	2,046	5,787	850
Toys and requisites for games and sports including fishing tackle ... value.	.....	...	... ..	1,07,038	1,10,698	1,37,539
Umbrellas, parasols and sunshades ... No.	42,372	26,066	17,098	1,31,646	76,865	47,428
Wax of all kinds ... ...cwts.	202	168	489	22,507	21,155	46,263
Vehicles of all kinds ... ... value.	.....	.....	... ..	68,720	57,871	30,657
Wood and Timber—						
Timber—Teakwood ... ... Cubic tons.	177	613	759	57,708	1,46,401	2,12,235
„ Other sorts ... ... „ „	492	365	365	1,22,418	67,349	41,826
Wood—Firewood ... ... tons.	70	40	.....	1,660	6,778	.....
„ Ornamental—Sandal... ... „	239	272	494	3,75,284	4,03,452	10,08,600
„ Other sorts ... ... value.	.....	.....	.....	2,968	1,125	465
„ Manufactures of, other than cabinetware and furniture. „	.....	.....	.....	1,31,834	1,67,456	1,45,119
Articles exported by Post ... ... „	.....	.....	.....	99,93,974	1,14,28,449	1,20,37,105
All other Articles ... ... „	.....	.....	.....	15,18,629	31,60,285	31,19,497
Total Indian Merchandise Value Rs.	.....	.....	.....	91,33,26,371	1,06,09,70,502	98,60,52,738

FOREIGN MERCHANDISE.

Animals, Living ... ... No.	176	265	155	2,80,112	2,82,142	6,66,725
Apparel ... ... value.	.....	.....	.....	26,81,797	19,14,503	17,69,866
Arms, ammunition and parts thereof ... „	.....	.....	.....	90,852	59,314	90,000
Books and printed matter ... ... cwts.	788	771	589	2,37,273	2,31,148	1,18,060
Boots and Shoes ... ... pairs.	10,479	10,408	6,749	78,980	62,236	31,635
Building and engineering materials ... value.	.....	.....	.....	69,702	47,927	47,743
Chemicals and chemical preparations ... „	.....	.....	.....	5,05,891	4,02,601	2,80,002
Clocks and Watches and parts thereof ... „	.....	.....	.....	96,385	86,496	14,864
Coal and coke ... ... tons.	50,780	41,072	42,312	10,75,160	12,67,893	12,86,097
Coffee ... ... cwts.	21,020	18,172	5,299	8,12,842	7,11,723	2,31,348
Cutlery ... ... value.	.....	.....	.....	5,24,916	6,07,031	4,57,099
Drugs and Medicines—						
Assafoetida ... ... cwts.	1,655	1,779	868	1,28,511	1,06,892	63,286
Camphor ... ... lbs.	18,217	16,992	7,097	78,381	56,203	20,182
Cassia Lignia ... ... cwts.	8,739	4,539	4,281	2,67,757	1,24,671	1,08,958
Other sorts ... ... value.	.....	.....	.....	2,91,700	2,95,496	1,95,633
Dyeing and Tanning substances—						
Cochineal ... ... cwts.	106	165	603	12,956	11,737	65,143
Alizarine ... ... lbs.	1,120	56,808	300	1,096	71,314	225
Aniline ... ... „	195,762	234,600	273,885	8,10,111	5,32,689	5,65,652
Saffron ... ... „	8,439	21,433	12,525	52,345	1,24,591	86,604
Other sorts ... ... cwts.	1,676	1,336	1,206	86,950	1,20,321	53,378
Earthenware and Porcelain ... ... value.	.....	.....	.....	4,11,535	3,71,612	4,32,449
Fish—Fishmaws and sharkfins ... ... cwts.	5,700	5,353	3,273	12,01,125	11,42,640	7,44,816
„ Other sorts ... ... „	996	11	5	11,985	225	300
Fruits and Vegetables—Fresh ... ... value.	.....	.....	.....	600	.....	368
Fruits and Vegetables Dry—Dates ... tons.	691	2,068	898	1,74,120	3,50,530	1,93,287
„ „ Dry Other sorts ... „	3,590	1,170	976	42,95,019	9,63,194	9,15,986
Furniture and Cabinetware ... ... value.	.....	.....	.....	2,73,925	3,62,549	99,107
Glass and Glassware—						
Beads and false pearls ... ... cwts..	523	741	895	1,03,287	1,07,589	1,07,810
Sheet and plate ... ... Supl. Ft.	62,320	43,136	56,384	22,144	20,344	26,315
Other sorts ... ... value.	.....	.....	.....	9,11,759	6,16,350	6,50,429

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925.
				Rs.	Rs.	Rs.
Grain, Pulse and Flour—						
Rice not in the husk ... ... tons.	175	399	31	34,442	73,661	6,680
Other sorts ... ... „	51	14	17	8,890	3,020	3,860
Gums and Resins—						
Arabic ... ... cwts.	13,488	23,722	18,187	4,47,304	7,23,822	5,34,573
Benjamin ... ... „	1,119	1,063	573	54,711	53,159	31,598
Olibanum ... ... „	15,573	18,996	14,824	4,64,479	5,66,991	5,14,762
Other sorts ... ... „	27,886	13,637	12,865	11,21,696	5,78,939	5,38,433
Hardware ... ... value.	.....	.....	.....	15,20,414	16,27,630	15,81,098
Hides and Skins—						
Skins—Raw ... ... tons	185	346	443	67,00,177	97,05,490	1,39,86,421
No.	706,138	1,098,687	1,419,588			
Skins—Dressed or Tanned ... ... tons.	36	9	7	9,30,800	1,78,037	1,91,045
No.	99,074	24,409	13,995			
Horns tips and pieces of horn and hornmeal ... ... cwts.	35	69	567	43,960	76,666	52,482
Ivory, unmanufactured ... ... lbs.	143,853	94,703	50,952	9,09,538	5,76,561	3,29,678
„ manufactured ... ... value.	.....	.....	.....	687	1,786	1,655
Instruments, Apparatus and Appliances and parts thereof—						
Electrical ... ... „	.....	.....	.....	4,41,001	1,84,864	1,00,559
Musical ... ... „	.....	.....	.....	75,488	71,802	62,567
Photographic ... ... „	.....	.....	.....	1,54,761	34,061	1,64,851
Other sorts ... ... „	.....	.....	.....	73,122	1,07,509	1,05,966
Jewellery and plate of gold and silver.. „	.....	.....	.....	2,39,982	1,89,685	1,54,620
Precious Stones and Pearls ... ... „	.....	.....	.....	7,00,150	2,28,175	1,94,845

Leather, Unwrought ... ...cwts	20	89	176	9,596	8,744	28,084
„ Manufactures ... ... value.	.....	.....	.....	1,51,893	2,25,223	1,28,712
Liquors—						
Ale, Beer and Porter .... gallons.	13,476	7,360	24,759	46,640	25,016	61,309
Cider and other fermented liquors. „	70	40	23	534	280	133
Spirit-Brandy ... ... „	318	343	207	11,025	13,483	6,761
„ Whisky ... ... „	3,861	1,449	991	1,16,890	42,335	19,669
„ Other sorts ... ... „	2,921	10,085	18,398	34,321	39,790	45,137
Wines—Port and other still red wines „	848	2,429	492	16,442	31,565	10,403
„ Other sorts ... ... „	1,510	939	1,122	37,958	25,282	18,859
Machinery and Mill Work ... ... value.	.....	.....	.....	9,31,484	5,22,618	8,82,114
Matches ... ... Gross of Boxes.	687,195	513,699	232,967	11,81,273	10,44,365	5,27,076
Metals and Ores—						
Brass, Bronze & simiiar alloys Wrought ... ... cwts.	3,057	1,307	1,566	2,61,218	1,08,816	1,26,391
Copper—Wrought ... . „	2,477	4,235	5,700	2,08,199	3,23,630	3,93,822
Iron or Steel ... ... tons.	9,497	11,128	11,461	8,48,749	9,66,903	8,48,148
Tin, unwrought ... ... cwts.	279	485	539	35,598	69,025	85,045
Metals, other sorts ... ... „	2,513	3,702	3,386	4,50,065	6,28,977	5,33,230
Oil Mineral Kerosene ... ... gallons.	24,303	1,123,072	5,359	17,070	7,02,183	3,528
„ „ Other kinds ... ... „	4,851,450	7,294,578	4,227,659	10,93,383	16,25,358	11,12,849
„ Other sorts ... ... „	2,455	2,701	2,277	12,141	33,136	59,097
Paints and Colours ... ... cwts.	3,590	1,059	1,363	1,66,573	1,35,331	1,11,266
Paper and Pasteboard ... ... value.	.....	.....	.....	4,79,178	3,49,332	2,46,417
Prints, Engravings and Pictures ... „	... ..	.....	.....	52,781	1,02,873	27,301
Perfumery ... ... „	.....	.....	.....	76,558	1,03,084	94,699
Provisions and Oilmanstores ... ... cwts.	5,611	5,889	3,865	3,68,590	3,74,183	1,81,864
Shells and Cowries ... ... value	.....	.....	.....	96,675	1,32,651	24,176
Soap ... ... cwts.	4,410	3,266	1,290	1,75,174	1,31,825	62,658
Rubber Raw ... ... lbs.	195	112	200	108	40	200
Rubber Manufactures ... ... value.	.....	.....	.....	1,06,104	1,17,731	1,25,663

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.—(*concluded.*)

ARTICLES.	Quantities.			Value.		
	1922-1923.	1923-1924.	1924-1925.	1922-1923.	1923-1924.	1924-1925.
				Rs.	Rs.	Rs.
Spices—						
Cardamoms ... ... cwts.	507	168	112	92,315	52,630	47,781
Cloves ... ... „	25,379	10,553	25,642	16,36,113	7,25,855	17,77,762
Other sorts ... ... „	570	726	942	24,849	26,832	43,526
Stationery ... ... value.	.....	.....	.....	2,97,872	2,83,808	2,19,442
Sugar—						
Sugar 16 Dutch standard and above...Tons.	40,319	15,401	14,957	1,68,57,050	64,28,195	62,81,538
Confectionery... ... ... „	12	8	8	21,124	14,646	21,590
Saccharin ... ... lbs.	...	1	5,538	.....	3,750	22,576
Tea—Black ... ... „	126,797	276,438	175,407	98,188	2,63,710	1,46,632
„ —Green ... ... „	22,640	4,770	124,540	25,766	5,368	1,17,364
Textiles—						
Cotton—Raw ... ... Tons.	5,038	6,475	11,298	1,00,51,107	1,30,76,575	2,37,47,886
„ Twist and yarn ... ... lbs.	1,432,869	1,537,233	958,661	22,32 678	21,77,655	15,88,969
„ Canvas ... ... yds.	22,549	20,062	33,925	29,476	25,489	35,646
„ Handkerchiefs and shawls ... No.	201,166	122,485	31,000	2,46,822	92,431	37,380
„ Hosiery... ... ... value.	.....	.....	.....	7,87,746	7,06,785	4,34,074
„ Lace and patent net... ... yds.	16,858	17,401	11,085	8,650	13,499	4,795
„ Grey piece-goods (unbleached) „	51,243,981	40,433,029	31,680,540	2,04,60,236	1,53,56,078	1,28,87,345
„ White „ (bleached) „	5,436,929	5,791,672	5,751,873	25,75,319	25,16,009	25,02,951
„ Coloured, printed or dyed piece-goods ... ... „	12,585,627	10,677,703	11,854,637	70,06,804	54,20,113	56,82,490
„ Yents of all descriptions ... „	64,286	10,105	55,185	57,695	4,300	23,645
„ Thread-sewing ... ... lbs.	74,484	73,978	94,476	1,57,505	1,37,927	1,72,437
„ Manufactures, other sorts ... „	125,267	62,245	175,860	1,68,283	66,567	1,62,849

Haberdashery and Millinery ...	value.	.....	.....	.....	7,32,097	6,54,485	6,79,300
Silk—Raw	lbs.	11,791	28,554	16,628	72,719	2,45,086	1,44,550
„ Yarn noils and warps	„	45,865	6,739	11,018	69,040	57,975	94,275
„ Goods mixed with other materials	yds.	6,185	31,733	10,375	33,140	31,420	10,100
„ Piece-goods	„	293,840	183,147	206,843	4,77,559	3,39,774	3,05,188
„ Thread, sewing	lbs.	2,030	1,250	6,110	10,950	9,900	34,921
„ Manufactures, other sorts ...	„	12,857	4,139	1,775	29,710	92,085	21,050
Wool—Raw	„	22,637	37,296	280,784	12,730	12,100	2,28,175
„ Piece-goods	yds.	206,462	145,772	99,819	8,55,826	3,45,058	2,42,849
„ Shawls	No.	6,337	8,887	3,081	37,315	32,795	16,555
„ Manufactures, other sorts ...	lbs.	348,913	914,737	898,907	20,42,422	44,07,954	37,56,189
Tobacco—Unmanufactured	„	118,173	201,985	129,668	1,17,389	2,13,190	1,40,998
„ Manufactured	„	43,320	19,653	21,113	1,94,670	1,10,464	1,00,991
Toys and requisites for games & sports and fishing tackle	value.	.....	.....	.....	96,263	1,82,084	85,466
Vehicles all sorts excluding locomotives, etc., for railways	value.	.....	.....	.....	6,25,372	8,56,031	7,12,236
Wood and Timber—							
Timber—Teak	cubic tons.	398	159	64	1,78,036	44,912	22,197
„ other...	„ „	858	179	81	1,87,766	37,702	13,810
Wood—Ornamental	value.	.....	.....	.....	2,480	19,610	33,986
„ Manufacture of (other than cabinetware and furniture) ...	„	.....	.....	.....	4,93,384	3,82,492	1,04,039
Articles re-exported by Post	„	.....	.....	.....	10,87,258	10,44,905	11,72,934
All other Articles	„	.....	.....	.....	11,77,443	10,95,907	16,90,656
Total Foreign Merchandise Value	Rs.	.....	.....	.....	10,87,66,945	9,15,10,899	9,90,94,022
Total Indian and Foreign Merchandise Value	Rs.	.....	.....	.....	1,02,20,93,316	1,15,24,81,401	1,08,51,46,760
Treasure—Gold (Private)...	ozs.	5,585	7,301	53,220	10,58,291	4,93,661	32,76,068
„ Silver (do.)...	„	8,515,938	11,323,506	17,769,877	2,10,51,104	2,53,39,033	3,63,24,768
Total Treasure ...	ozs.	8,521,524	11,330,807	17,823,097	2,21,09,395	2,58,32,694	3,96,00,836
Grand Total Value	Rs.	.....	.....	.....	1,04,42,02,711	1,17,83,14,095	1,12,47,47,595

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to Europe (including Port Said for orders) during the years 1892 to 1924.

Years.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	Bales.	Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1892	954,243	53,275	3,805,823	1,758,459	1,227,560	9,374,762	620,133
1893	857,771	49,538	4,319,264	4,275,862	1,510,317	5,048,690	563,053
1894	797,070	54,678	5,389,941	3,306,108	1,126,418	1,661,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,379,335	2,522,933	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,429,572	839,314
1897	511,899	51,710	775,838	1,874,663	831,398	5,343	555,081
1898	490,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	635,732
1899	500,232	53,272	2,136,142	1,967,680	1,613,679	2,852,863	752,343
1900	232,425	40,611	811,128	1,050,052	1,613,135	608	878,740
1901	560,434	33,091	1,754,701	2,586,544	1,704,817	38,619	728,055
1902	577,929	39,793	2,017,704	2,742,283	1,881,426	211,397	1,079,241
1903	958,199	49,332	2,957,635	2,614,181	3,063,821	2,783,625	748,137
1904	926,295	58,319	3,808,798	2,182,881	2,266,118	5,302,304	958,886
1905	667,323	63,666	3,485,956	728,011	1,420,503	4,205,315	621,298
1906	989,693	59,101	1,889,089	829,438	1,578,931	485,747	779,584
1907	1,126,376	54,890	2,333,472	2,026,544	2,235,206	552,660	848,293

1908	659,822	47,344	1,046,206	802,923	1,018,619	12,740	1,804,388
1909	672,247	69,121	1,843,403	1,278,095	1,620,631	2,177,644	76,757
1910	1,153,283	68,059	2,546,288	2,137,828	2,864,165	1,678,016	917,208
1911	776,417	62,721	4,905,089	1,383,053	2,016,231	3,326,327	662,892
1912	436,208	64,072	3,579,356	1,069,916	1,012,554	3,905,556	652,080
1913	736,262	63,244	3,713,812	1,042,510	1,695,000	4,997,989	549,483
1914	1,113,016	54,555	2,622,097	678,060	1,280,056	109,323	755,687
1915	4,03,522	82,456	1,603,837	543,494	150,068	1,595,092	601,144
1916	293,876	77,109	5,410,560	451,732	1,130,405	545,656	422,965
1917	358,378	84,151	2,636,619	321,811	639,091	4,636,634	408,692
1918	190,529	109,850	2,474,109	73,181	3,552	1,487,714	300,061
1919	337,043	63,938	2,689,540	396,514	331,022	126,416	538,022
1920	649,736	42,920	1,511,233	729,716	673,059	.. ..	346,812
1921	503,215	36,931	524,442	165,908	264,842	.....	419,329
1922	628,674	75,326	2,307,369	464,045	610,412	1,000	525,031
1923	980,710	51,734	3,043,144	786,356	156,675	419,046	389,198

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to all Foreign Countries during the years 1924 *and* 1925.

1924	2,520,053	75,992	2,990,141	881,200	468,157	547,085	888,994
1925	2,820,629	66,329	3,524,849	531,136	812,900	1,187,532	605,257

Foreign Countries to which Cotton Grey Piece-Goods of Indian manufacture have been exported from Bombay since 1919-20.

From Government Returns. [*Year ending 31st March.*

To	In lakhs of yards (000's omitted).					
	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.
United Kingdom	...	·03	·01	·03	...	2·68
Aden and Dependencies	106·28	126·14	32·28	22·90	24·15	19·95
Mesopotamia	...	...	16·92	57·66	96·18	130·91
Bahrein Islands	8·78	3·10	3·64	8·85	4·77	6·91
Ceylon	2·79	3·53	1·14	1·47	1·68	2·28
Straits Settlements including Labuan	13·55	9·86	1·30	·49	·82	·28
Hongkong	·19	·60	...	...	...	...
Egypt	108·26	26·08	·72	·49	...	...
Natal	2·33	·82	4·92	·51	1·36	·63
Zanzibar and Pemba	27·31	24·59	14·58	22·52	17·01	20·47
Kenya Colony (formerly known as East African Protectorate)	78·14	66·71	41·42	43·13	29·17	41·86
Tanganyika Territory	...	...	19·85	23·42	27·80	49·76
Somaliland Protectorate ...	·05	...	...	0·19	..	...
Anglo-Egyptian Sudan ...	...	...	14·37	18·28	10·51	14·77
Mauritius and Dependencies ..	6·90	11·19	7·43	7·58	5·82	4·78
Seychelles	1·32	1·27	·59	·42	·46	·87
Australia	...	·11	...	...	...	...
Other British Possessions ..	...	...	...	...	...	·05
Turkey, European	3·00	·68	...	...	...	...
Syria	...	...	1·64	...	2·09	·88
Turkey, Asiatic, Levant and Black Sea ...	·15	·16	...	...	...	0·38
,, ,, Red Sea ...	16·25	4·30	...	...	...	...
,, ,, Persian Gulf...	172·63	61·42	...*	...*	...*	...*
Muscat Territory and Trucial Oman	8·67	5·45	3·17	4·94	3·84	3·53
Other Native States in Arabia...	3·36	2·82	2 43	2·73	3·92	2 20
Persia	54·24	26·92	13·84	26·39	29·43	55·49
Java	...	·60	·04	·01	·01	·01
Siam	44·37	22·26	16·87	5·91	1·32	4·36
China exclusive of Hongkong and Macao	2·81	...	·08	·01	...	...
Japan	·10	...	...	...	...	...
Egypt	...	...	...	...	2·35	1·06
Portuguese East Africa	38·86	32 07	35·98	55·38	60·54	66·26
Madagascar	·31	·74	...	...	·01	...
Re-union	·91	·29	...	...	...	...
German East Africa	12·18	28·41	†	†	†	†
Italian East Africa (Somaliland and Eriterea)	6·45	13·02	4·73	2·41	7·46	7·32
French Somaliland	4·56	...	...	...	...	...
Bulgaria	...	...	..	...	·25	..
Greece	...	...	...	...	·03	0·32
Other countries	...	...	...	..	...	·11
Total Grey Piece-Goods ...	724·75	473·16	237·95	305·46	330·88	437·19
Value in Lakhs of Rupees ...	284·24	216·13	96·20	111·44	106·42	130·70

* Shown under Mesopotamia

† Shown under Tanganyika Territory.

Foreign Countries to which Indian Cotton Yarns have been exported from Bombay since 1919-20.

From Government Returns.] [*Year ending* 31*st March.*

To	In lakhs of lbs. (000's omitted).					
	1919-20.	1920-21.	1921-22.	1922-23.	1923-24	1924-25.
United Kingdom	6·55	6·47	·63	1·44	8·48	5·06
Malta and Gozo	...	...	·08	·31	·33	1·18
Cyprus	·36	2·90	2·32	2·76	1·70	3·55
Aden and Dependencies... ...	15·17	25·79	25·91	27·22	22·45	28·53
Bahrein Islands	1·76	3·01	1·69	2·63	2 09	2·26
Palestine	...	...	·08	·12	·13	·75
Mesopotamia	...	...	10·23	9·86	8·33	9·21
Ceylon	·78	1·82	1·38	·87	·82	·97
Straits including Labuan ...	36·80	32·84	25 53	16·02	13·88	8·10
Hongkong	558·94	380·61	434·95	331·47	196·54	141·28
Tanganyika Territory	...	...	·02	·01	·02	·05
Anglo-Egyptian Sudan ...	...	...	·03	·02	·01	...
Egypt	70·53	33·30	46·74	36·62	...	...
Zanzibar and Pemba	·39	·58	·40	·65	·33	·90
Kenya Colony	·10	·17	·21	·19	·28	·37
New South Wales	..	·15	·02	...	·08	·07
Other British Possessions ...	·06	...	·14	·03	·01	·03
Germany	22	·25	...	·06	·08	...
France	·12	...	·01	...	..	...
Belgium	...	..	...	·02	·01	·04
Italy	...	...	...	·06	·11	·27
Greece	·99	·43	·74	46	1·49	6·83
Tripoli	...	...	·66	...	...	...
Serbcroat Slovene State ...	...	...	·20	·20	·07	·45
Notway	...	...	...	...	·10	·02
Bulgaria	...	...	...	...	1·78	·61
Roumania	...	...	...	...	10	·16
Celebes and other Islands. ...	...	..	...	·36	·49	·62
Egypt	...	..	...	...	45·53	66·67
Syria	...	...	11·50	16·80	22·33	23·76
Smyrna	...	...	·37	·20	1·35	4·33
Turkey European	·38	1·29	...	...	4·45	3·64
Turkey, Asiatic, Levant and Black Sea ...	26·51	10·79	...	...	...	...
" Red Sea ...	1·33	·33	...	...	...	...
" Persian Gulf	20·84	15·32	*	*	*	*
Turkey Asiatic	...	...	...	...	·43	·05
Muscat Territory and Trucial Oman	·92	1·82	2·07	1·56	1·37	·92
Other Native States in Arabia...	·38	·53	1·29	·83	·49	1·02
Persia	31·91	26·77	32·49	21·77	23·14	32·42
Java	2·36	8·08	1·69	·31	·82	·57
Siam	9·53	7·89	17·57	11·86	12·28	14·29
Phillippine Islands and Guano...	·50	·26	·66	·15	·22	.38
China excldg. H'kong ...	567·63	215·84	160·88	22·13	6·60	...
Japan	12·16	..	2·54	...	...	...
Portuguese East Africa	·01	...	·03	...	...	...
German East Africa	·02	·02	†	†	†	...†
Italian East Africa	·17	·79	·57	2·92	1·40	·99
French Somaliland	·27	·28	...	..	...	...
Other Foreign Countries ...	...	·01	·66	·36	2 41	1·82
Total Yarns ..	1,367·69	779·08	783·66	559·92	379·36	360·61
Value in lakhs of Rupees ...	1,619·47	943·76	745·24	537·76	359·80	365·00

* Shown under Mesopotamia. † Shown under Tanganyika Territory.

Exports of Indian Manufactured Yarns by Sea and Rail from Bombay (Converted into Bales of 400 lbs. each) since 1896.

1st January to 31st December.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.*	Total Exports by Sea and Rail.
1896	471,023	2,467	473,490	99,877	573,367	6,274	579,641
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,100	553,911
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,531	100	253,431	87,998	341,429	5,480	346,909
1901	536,195	.....	536,195	99,599	635,794	6,670	642,464
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,603	743,473	8,099	751,572
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	19,218	621,932
1908	441,899	.....	441,899	144,312	586,211	18,334	604,545

1909	510,746	.....	510,746	120,406	631,152	19,302	650,454
1910	424,893	.....	424,893	130,506	555,399	19,103	574,502
1911	275,087	.....	275,087	121,369	396,456	18,927	415,383
1912	433,989	.....	433,989	137,910	571,899	13,400	585,299
1913	405,359	.....	405,359	107,661	513,020	15,011	528,031
1914	324,586	.....	324,586	108,346	432,932	30,957	463,889
1915	358,777	.....	358,777	107,687	466,464	44,192	510,656
1916	303,692	.....	303,692	102,876	406,568	37,846	444,414
1917	286,365	107	286,472	81,446	367,918	48,203	416,121
1918	108,568	.....	108,568	80,429	188,997	87,115	276,112
1919	270,058	389	270,447	96,633	367,080	47,980	415,060
1920	175,688	.....	175,688	107,692	283,380	119,436	402,816
1921	152,911	10	152,921	157,854	310,775	153,575	464,350
1922	118,970	.....	118,970	143,837	262,807	167,543	430,350
1923	58,241	.....	58,241	150,901	209,142	166,491	375,633
1924	31,161	.....	31,161	138,493	169,654	123,461	293,115
1925	28,633	10	28,633	141,097	169,730	143,174	312.904

* Compiled from Returns received from the Railway Companies.

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at Ports in British India

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1915-1916 ...	841	76,169	2,018	4,276,172	2,859	4,352,341	502	39,515
1916-1917 ...	1,305	111,400	1,944	3,938,226	3,249	4,049,716	797	66,085
1917-1918 ...	1,440	131,528	1,905	3,278,911	3,345	3,410,439	1,334	116,262
1918-1919 ...	1,151	113,900	1,975	3,639,088	3,126	3,752,988	851	89,200
1919-1920 ..	1,050	106,104	2,085	5,060,216	3,135	5,166,320	431	48,365
1920-1921 ...	887	88,057	2,432	6,472,974	3,319	6,561,031	396	47,218
1921-1922 ...	853	88,901	2,522	6,877,448	3,375	6,966,349	267	34,553
1922-1923 ...	659	71,602	2,329	6,450,186	2,988	6,521,788	275	34,759
1923-1924 ...	686	68,682	2,341	6,667,894	3,027	6,736,576	315	34,724
1924-1925 ...	635	64,215	2,395	6,924,434	3,030	6,988,649	365	33,645

CLEAR

1915-1916 ...	1,493	133,089	2,776	5,689,745	4,269	5,822,834	51	3,737
1916-1917 ...	2,349	201,676	2,836	5,688,762	5,185	5,890,438	89	6,027
1917-1918 ...	3,085	272,743	2,774	5,224,738	5,859	5,497,481	62	3,791
1918-1919 ...	2,219	243,281	2,510	4,898,810	4,729	5,142,091	72	4,109
1919-1920 ..	1,447	110,891	2,491	6,002,962	3,938	6,168,853	105	9,411
1920-1921 ...	1,238	137,036	2,706	6,908,705	3,944	7,045,743	96	9,342
1921-1922 ...	1,072	118,979	2,457	6,433,979	3,529	6,552,958	83	7,945
1922-1923 ..	978	111,357	2,620	7,332,572	3,598	7,443,929	61	9,306
1923-1924 ...	1,016	108,942	2,745	7,897,122	3,761	8,006 064	29	2,093
1924-1925 ...	885	92,947	2,918	8,497,229	3,803	8,590,176	148	7,552

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1915-1916 *to* 1924-25.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
851	1,646,508	1,353	1,686,018	1,343	115,684	2,869	5,922,675	4,212	6,038,359
962	1,776,929	1,759	1,842,114	2,102	177,575	2,906	5,714,255	5,008	5,891,830
820	1,722,967	2,154	1,839,229	2,774	247,790	2,725	5,001,878	5,499	5,249,668
667	1,410,287	1,518	1,499,487	2,002	203,100	2,642	5,049,375	4,662	5,253,951
506	1,288,611	937	1,331,976	1,481	154,469	2,591	6,343,827	4,072	6,498,296
616	1,438,226	1,012	1,485,444	1,283	135,275	3,048	7,911,200	4,331	8,046,475
306	640,908	573	675,461	1,120	123,454	2,828	7,518,356	3,948	7,641,810
271	741,792	546	776,551	934	106,861	2,600	7,191,978	3,534	7,298,339
418	1,265,031	788	1,299,755	1,001	103,406	2,754	7,932,925	3,755	8,036,331
537	1,591,298	902	1,624,938	1,000	97,860	2,932	8,515,727	3,932	8,613,587
ED.									
102	287,372	153	291,109	1,544	136,826	2,878	5,977,117	4,422	6,113,943
104	166,668	193	172,695	2,438	207,703	2,940	5,855,430	5,378	6,063,133
39	116,923	101	120,714	3,147	276,539	2,813	5,341,656	5,960	5,618,195
59	138,730	131	142,839	2,291	247,390	2,569	5,037,540	4,860	5,284,930
113	328,432	218	337,843	1,552	170,302	2,604	6,331,394	4,156	6,501,696
132	371,661	228	381,003	1,334	146,380	2,838	7,280,866	4,172	7,426,746
477	1,452,254	560	1,460,199	1,155	126,924	2,934	7,886,233	4,089	8,013,157
236	742,897	297	752,203	1,039	120,663	2,856	8,075,469	3,895	8,196,132
161	569,327	190	571,420	1,045	111,035	2,906	8,466,449	3,951	8,577,484
139	444,757	287	452,309	1,033	100,499	3,057	8,941,986	4,090	9,042,485

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency

EN

YEAR.	WITH CARGOES.						IN	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1915-1916 ...	223	20,307	453	1,362,636	676	1,382,943	...	.....
1916-1917 ...	281	26,382	437	1,299,299	718	1,325,681	...	.....
1917-1918 ..	331	39,183	374	1,051,127	705	1,090,310	14	1,719
1918-1919 ...	300	40,834	401	1,119,059	701	1,159,893	20	3,715
1919-1920 ...	263	34,095	619	1,934,787	882	1,968,882	1	441
1920-1921 ...	202	25,676	634	2,035,763	836	2,061,439	1	125
1921-1922 ...	197	25,854	745	2,404,470	942	2,430,324	3	649
1922-1923 ...	140	18,649	598	2,148,809	738	2,167,458	1	217
1923-1924 ...	147	18,271	576	2,195,809	723	2,214,080	3	811
1924-1925 ...	150	19,098	584	2,224,340	734	2,243,438	4	937
								CLEAR
1915-1916 ...	211	21,466	459	1,297,026	670	1,318,492	2	282
1916-1917 ...	252	24,999	493	1,380,485	745	1,405,484	1	615
1917-1918 ...	466	54,362	430	1,203,348	896	1,257,710	1	26
1918-1919 ...	364	51,620	358	963,374	722	1,014,994	3	490
1919-1920 ...	233	31,061	658	1,937,833	871	1,968,894	7	838
1920-1921 ...	181	21,623	575	1,831,245	756	1,852,868	10	1,096
1921-1922 ...	137	17,550	479	1,571,560	616	1,589,110	5	663
1922-1923 ...	143	17,080	485	1,746,456	628	1,763,536	...	... ..
1923-1924 ...	127	14,416	416	1,653,432	543	1,667,848	2	433
1924-1925 ...	79	8,848	402	1,563,419	481	1,572,267	4	843

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1915-1916 *to* 1924-1925.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
158	389,689	158	389,689	223	20,307	611	1,752,325	834	1,772,632
200	372,751	200	372,751	281	26,382	687	1,672,050	918	1,698,432
60	141,810	74	143,529	345	40,902	434	1,192,937	779	1,233,839
33	85,388	53	89,103	320	44,549	434	1,204,447	754	1,248,996
113	271,652	114	272,093	264	34,536	732	2,206,439	996	2,240,975
93	198,949	94	199,074	203	25,891	727	2,234,712	930	2,260,513
39	88,046	42	88,695	200	26,503	784	2,492,516	984	2,519,019
45	135,260	46	135,477	141	18,866	643	2,284,069	784	2,302,935
67	251,568	70	252,379	150	19,082	643	2,447,377	793	2,466,459
49	146,965	53	147,902	154	20,035	633	2,371,305	787	2,391,340
ED.									
27	71,683	29	71,915	213	21,748	486	1,368,659	699	1,390,407
63	44,422	64	45,037	253	25,614	556	1,424,907	809	1,450,521
12	28,872	13	28,898	467	54,388	442	1,232,220	909	1,286,608
31	66,351	34	66,841	367	52,110	389	1,029,725	756	1,081,835
61	177,780	68	178,618	240	21,899	699	2,115,613	939	2,147,512
51	135,636	61	136,732	191	22,719	626	1,966,881	817	1,989,600
246	732,015	251	732,678	142	18,213	725	2,303,575	867	2,321,788
111	355,716	111	355,716	148	17,080	596	2,102,172	739	2,119,252
83	307,975	85	308,408	129	14,349	499	1,961,407	628	1,976,256
49	166,399	53	167,742	83	9,691	451	1,730,316	534	1,740,009

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